United States Court of Appeals for the Second Circuit



APPENDIX

75-6104

IN THE

United States Court of Appeals

FOR THE SECOND CIRCUIT

Docket No. 75-6104

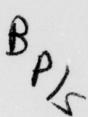
UNITED STATES OF AMERICA,
vs. Plaintiff-Appellee,

SALVATORE CIRAMI, ET AL.,

Defendants,

SALVATORE CIRAMI & MARGARET CIRAMI,

Defendants-Appellants.



JOINT APPENDIX

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Salvatore Cirami

PAGINATION AS IN ORIGINAL COPY

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Joint Notice of Appeal	

73C	274 DOCKET
	DOCKET



BRUCHHAUSEN, J.

TITLE OF CASE					ATTORNEYS					
United STATES OF AMERICA						For Plrintiff:				
	¥8.	U.S. ATTORNEY EDNY								
SALVATORE CIRAMI, MARGARET CIRAMI, JAMES CIRAMIAND							FOR ASTORIA FEDERAL SAVI			
	ETH FEDERAL MANY	Thomas & Graham								
		36-17 30th Ave. L.I.C 11:								
							For Defendant:8 CIRAMI SEE			
							Peter-R Newman BELOW			
	•						-23_Cary_Boad (
							-yesset,-N-Y			
BASIS C	F ACTION: Action	to reco	ver	federal	tax 1	lens	51/			
	EKS: \$\$ 15,071.3						for MASPETH FEDERAL SAVING			
							Friedland & Masone			
							69-34 Grand Avenue, Maspe			
JURY T	RIAL CLAIMED						Queens, N.Y. 11378			
ON							639-1100			
DATE	PLAINTIFF'S ACCOUNT	RECEIVE	ED	DISCURSED	DATE	DEFENDA	- & A. Civeni.			
2/28/	73 complaint	15	00		0-11-2	Hotic of A	FOR S. CIRAMI: Carl N.			
	Paul to Treat		-	15		R Trians	Mione 32 Court St.			
211132	1212 10 11 11				1017 0	In the case	Trlyn. 11201 875-5537			
							FOR J. & M. CIRAMI:			
		-					Wallace Musoff, Esq.			
							136 E. 57th Street			
							New York, N.Y. 10022			
							(Wagman, Cannon & Musoff)			
	· · ·						758-3594			
						7				
	ABSTRACT OF COSTS	1								
т	O HOM DUE	MOUNT				RECEIPTS.	REMARKS, ETC.			
				7						
ACCRESS OF THE PARTY OF THE PAR										

DATE	FILINGS - PROCEEDINGS				
2/28/73	complaint filed-summons issued. ANSWER filed. (defts CIRAMI).	1 2			
			-		
3/27/73 4-30-73	Summons returned & filed/executed. ANSWER of Maspeth Federal Savings & Loan Association filed.	4	-		
5/17/7	3 Notice of motion met. 5/25/73 comemo of pointscand authoritie		1		
	in support of plaffs, motion to dismiss the counterclaim of				
•	defts. Salvatore & Margaret Cirami filed.	5/6	-		
	Before Bruchhausen, JCase called for hearing on pltffs. motion				
	to dismiss counterclaim-Adjd. to 6/8/73		-		
	Before BRUCHHAUSEN, J Case called for hearing on pltff's		-		
	motion to dismiss defts' counterclaim. Motion argued. Decision				
	reserved.	1			
9-18-73	Deft'f brief in support of Counterclaim filed.	7	-		
10-2-73	By BRUCHHAUSEN, J Memorandum and order dtd 10-2-73 dismiss-				
!	ing counterclaim against U.S.A. filed.	8	-		
3-25-73	Before BRUCHKAUSEN, J. Case called Adj. to 1-3-74 @ 11 AM	(6	-		
2/28/73	Notice of Motion', ret. 2/1/74 filed re: for an order	1	-		
	granting partial summary judgment in favor of pltff.	9	-		
2/28/73	Memorandum of Points and Authorities in Support of the	1	-		
	United States Motion for Partial Summary Judgment filed.	10	-		
/1/74	Before BRUCHHABBAN, J Case called- Adjd to 3/1/74				
3-1-74	Before BRUCHHAUSEN, J Case called for hearing on pltff's				
- 1	motion for an order granting partial summary judgment. Motion		-		
	granted. Settle order on notice.	1	-		
3-18-74	By BRUCHHAUSEN, J Memorandum and order dtd. 3-18-74 granting	ng	-		
	partial summary judgment. Settle order on 5 days notice. (p/c				
	mailed to attys) 21/2	11			
4/10/74	Before BRUCHHAUSEN, J Case called - Status report held and		-		
	concluded-Adjd to 6/24/74		-		
6/12/7	By Bruchhausen, J Judgment granting pltff's motion for		-		
	par tial summary judgment as to defts' CIRAMI (SALVATORE G				
	MARGARET) & as against said defts for \$270,792.43 with				
37	interest filed. (F/C mailed to attys)	12	1		
6-24-74	Before BRUCHHAUSEN, J Case called & adjd to 10-7-74				
7-5-74	Notice of entry of judgment filed.	13	1		
8-10-74	Notice to take deposition of deftscfireriefiled.	14740	T		

USA

vs.

CIRAMI, et al

	1			-		
	PLAI	NTIFF	DIFEN	DANT	RETU	ME
4 Notice of appearance filed.		T			15	T
Notice of Motion ret. 1/3/75 filed re: for lea	ve	to 1	file	† †		\dagger
an amended enswer		T	†	1	16	†
		+-	1	1-1	XXXX	\dagger
Notice of Motion, ret. 2/14/75 filed re: for a	n 01	der		1 - 1		t
granting the U.S.A. a preliminary injunction			+	+-+	17	+
Memorandum in Support filed.		+	 	+		+
By BRUCHHAUSEN, J Temporary Restraining Order	dat	ed	1	+-+	10	+
2/4//5 filed that the deft I Circuit his			rvant	. -		+
ecc. are restrained from seeling, assigning,	etc.	1-		E-+		+
from the jurisdiction of this court or disposi	ing	of a	ny in	tere	st	-
in any property of the deft J. Cirami which is	iter	agte	devo	1,000	£	-
taxpayer-defts S. Cira i and M. Cirami incl	idin	th.	int	200		-
of J. Cirami , etc. and it is further ordered	that	- +1	T T	eres	LS	_
remain in effect until 40 days after the entre	of	+1.4	0 0 1	K. 0.	WIL	-
P.C. mailed to theattys.	- 01	CIT	S Urd	er.		_
		-			19	_
-14-75 at 10 A.M. filed.	mpla	int	ret	-+		_
Before BRUCHHAUSEN. J Case called Motion for		1		-	20	_
injunction granted- Motion to 511	prei	lml	nary			
granted - Deft's motion for laws to 511	comp	lai	nt	_		0
granted.	ded	ens	wer			
					0	
Ittle interregated at the second					21	
DV PRICEWAY					22	
defts to answer places.	tim	e fo	r			
Interporter of 1,65 611	-19-	75 1	iled.	2	3	
					24	
nswer to amended complaint (Cirami).					25	
of Charles Cirams's answers to interrogatories	file	ed.			CONTRACTOR STATE OF THE PARTY NAMED IN CO.	
ert Crrami's answers to interrogatories filed.					27.	
ert S. Cirami's answer to amended complaint fi	led.				28	
lotice of motion ret 5-27-75 for an order vacat	ina	the				
surmary judgment of 6-12-75 filed.				1	20	
otice of Orgl Depositions and Requests for Prod	uct	on	of			
ocuments filed.		-		1	30	
S. application for T.RO. filed.			+			
S.memorandum in support of motion for prelimina	ry H	nin	netio	1	31	-
	Notice of Motion ret. 1/3/75 filed re: for lean amended answer Conserved Co	An amended enswer CONSENSATION	Notice of Motion ret. 1/3/75 filed re: for leave to an amended enswer CONSERVATOR CHARGES AND AND CARROL CONSERVATOR CHARGES AND AND CARROL CHARGES AND CONSERVATOR CHARGES AND CARROL	Notice of Motion ret. 1/3/75 filed re: for leave to file an amended answer COCCECCECCECCECCECCECCECCECCECCECCECCECC	Notice of Motion ret. 1/3/75 filed re: for leave to file an amended answer Consecution of Motion, ret. 2/14/75 filed re: for an order granting the U.S.A. a preliminary injunction , etc. Memorandum in Support filed. By BRUCHHAUSEN, J Temporary Restraining Order dated 2/4/75 filed that the deft J. Cirami , his agents, servants, etc. are restrained from sealing , assigning, etc. removing from the jurisdiction of this court or disposing of any interes in any property of the deft J. Cirami which interests devolved taxpayer-defts S. Cira i and M. Cirami , including the interes of J. Cirami , etc. and it is further ordered that this T.R.O. remain in effect until all days after the entry of this Order. P.C. mailed to theattys. Câre of motion for leave to file an amended complaint ret -14-75 at 10 A.M. filed. Before BRUCHHAUSEN, J Case called-Motion for preliminary injunction granted- Motion to file an amended complaint granted Deft's motion for leave to file amended answer granted. Consent to Change attys filed. 1tff's interrogatories to deft filed. BY BRUCHHAUSEN, J order dtd 311-75 extending time for defts to answer pltff's amended complaint to 5-19-75 filed. 1nter rogatories of pltff filed. Inter rogatories of pltff filed. Moswer to amended complaint (Cirami). Deft James Cirami's answers to interrogatories filed. 2 Interformi's answers to interrogatories filed. 3 Interformi's answers to amended complaint filed. 3 Interformi's answers to amended complaint filed. 3 Interformi's answers to amended complaint filed. 3 Interformity indring filed. 3 Interformity indring filed. 4 Interformity in the f	Notice of Motion ret. 1/3/75 filed re: for leave to file an amended enswer Consent (Not Change & Motion, ret. 2/14/75 filed re: for an order granting the U.S.A. a preliminary injunction , etc. 17 Memorandum in Support filed. By BRUCHHAUSEN, J Temporary Restraining Order dated 2/4/75 filed that the deft J. Cirami , his agents, servants, etc. are restrained from sealing , assigning, etc. removing from the jurisdiction of this court or disposing of any interest in any property of the deft J. Cirami which interests devolved from taxpayer-defts S. Cira i and M. Cirami , including the interests of J. Cirami , etc. and it is further ordered that this T.R.O. will remain in effect until all days after the entry of this Order. P.C. mailed to theattys. @ Motion for leave to file an amended complaint, ret -14-75 at 10 A.M. filed. Before BRUCHHAUSEN, J Case called Motion for preliminary injunction granted - Motion to file an amended answer granted. Deft's motion for leave to file amended answer granted. Deft's motion for leave to file amended answer granted. Deft's motion for leave to file amended answer granted. Signature of the search of the for defts to answer pltff's amended complaint to 3-19-75 filed. 11the rogatories of pltff filed. 12ther James Cirami's answers to interrogatories filed. 22theft Ctrami's answers to interrogatories filed. 22theft James Cirami's answers to amended complaint filed. 22theft S. Cirami's answers to amended complaint filed. 23ther of motion ret 5-27-75 for an order vacating the cotice of orql Depositions and Requests for Production of comments filed. 23 Application for T.BO. filed. 24 Summary judgment of 6-12-75 filed. 25 Summary judgment of motion for preliminary injunctions 26 Summary judgment of motion for preliminary injunctions 27 Summary judgment of motion for preliminary injunctions 28 Summary judgment of motion for preliminary injunctions 29 Summary judgment of motion for preliminary injunctions 29 Summary judgment of motion for preliminary injunctions 20 Su

DATE	FILINGS-PROCEUTINGS	REPORTE	
DATE	PLAINTIPY DEFENDANT	RETUR	NT NS
5-16-75	U.S. application for preliminary injunction filed.	_33	
	U.S. certificate of non-notification of defts filed.	34	
	By BRUCHHAUSEN, J Crder to show cause dtd 5-16-75! for a		- 1
	preliminary injunction, ret 5-27-75 at 10 A.M. filed.	35	,
5-16-79	By BRUCHHAUSEN, J Temporary restraining order and preliminary	<u> </u>	
	injunction filed.	36/37	
16/75	Notice of Motion, ret. 5/27/75 filed re: preliminary injunction	h	
	against Jamws Cirami, et al	38	
5/20/75	lotice of Motion, ret. 55/20/75 filed re: for an Order granting	3	
	the U.S.A. leave to file an Amendment to its Second Amended		
	Complaint, etc.	39	- 3
5/20/75	U.S. Memorandum in Support of Motion for leave to file amend-		
	ment to Second Amended Complaint filed.	40	
5/20/75	Amendment to Second Amended Complaint filed.	41	
5/22/75	Notice of Motion for stay , ret. 5/27/75 filed re: staying		
	all proceedings to enforce the judgment entered against		
	Salvatore Cirami, et ano	42	13
5-23-75	Statement-U.S. Hemo incopposition to motion to vacate surmary		- ()
	judgment entered 6-12-74.	43	
5-27-75	Affidavit of William R. Morrow, Jr. re: memorandum in opposit:	on to	
	motion to vacate judgment of 6-12-74 filed.	44	
5-27-75	Refore BPUCHHUASEM, J Notion for an order granting pltff	l	
	preliminary injunctions granted on consent. Plate's motion		
	for an order granting leave to file an amendment to its second		
	amended complaint granted on consent.		
5-23-75	larshall's form for TRO ret and filed/executed as to Diggs		
	fanagement Corp., not executed as to Jacob Zelifelf.	45/4	
5-28-75	Additional summons issued as to Astoria Bederal Savings & Loan		-
	Assoc.		
5/4/75	Summons retd and filed. Executed.	47	
6/10/75	Notice of Appearance filed fro deft A. Cirami filed.	48	
6-26-75	the second contract of	49	
7-1-75	Affidavit of Wallace Musoff filed.	50	
8-18-75	Summons issued on amendment to second amended complanint.		
8-29-75	Deft Prudential's answer to second amended complaint etc filed.	51	
9-3-75	U.S. Supplemental memorandum in opposition to Taxpayers' motion		43
	to vacate judgment filed.	52	

DATE		-
	PROCEEDINGS	
EXXREXE		
5/27/75	Before BRUCHHAUSEN, J Case called - Pltff's motion for an order g	rant
	ing leave to file a second complaint-Motion granted on consent-	
	Pltff's motion for an order compelling an accounting-Decision res	erve
	Pltff's motion for partial summary judgment-Decision reserved-Plt	
	motion for depositions & production of documents -Decision reserve	
9/18/75	Before BRUCHHAUSEN, J Case called - Deft's motion vacating summar	У
	judgment, etcDecision reserved.	7,
9-19875	Answer of James Cirami, Nancy Cirami & Margaret Cirami to second	
	amended complaint filed.	(53
9-24-75	By BRUCHHAUSEN, JStip. on Order dtd 9-22-75 that the defts	. P
	(Cirami Family) to answer pltff's second amended complaint	
	etc to 9-19-75 filed. (mg)	(5)
10-1-75	Deft's memorandum in reply to pltff's memorandum in opposition	
	to taxpayer's motion to vacate summary judgment filed. (mg)	56
10-6-75	By BRUCHHAUSEN, H Memorandum and Order dtd 10-6-75 granting	
	pltff's motion for various relie dtd and filed, 5-16-75 filed. (mg	\ 56
10-6-75	By BRUCHHASUEN, J Memorandum and order dtd 10-6-75 denying	1 36
	defts motion to vacate the judgment entered on 6-12-75 filed. (mg)	
10-10-75	Joint notice of appeal filed. Copy mailed to C of A. (mg)	—57 —58
10/16/75	Notice of Cral Depositions and Request for Production of Document	s
	filed.	59
10=23-75	Scheduling order #1. filed. (mg)	60
0/30/75	Summons or Amendment to 2nd Amended Complaint filed. Unexecuted	
	as to Diggs Ngt Corp., and Jecob Zeligfeld. Executed as to defts	
17.90 (1.10)	Nancy Cirami, Çarl N. Mione and Prudential Ins. Co. of America.	61
Jan 1		
-	•	
		THE RESERVE ASSESSMENT OF THE PARTY OF
		.,

		118 by C1010
U.S. INDIVIDUAL INCOME TAX RETURN—	1961	0. 00 50
U.S. Treasury Department.	1001	Your Security Number
Internal Revecue Service or taxable year beginning	19	731 10315344
First name and initial A Last name?	1.54	Occupation / //
DALVATORE & MARGARGI CIRAMI		S00/ W 1
T PLEASE (If joint return of husband and wife, use light names and middle initials of both)	-	and comps.
OR WAS SOURCES 61-44 ELIOT AVE		Wile's Social Socuray Number
TYPE (Number and street or rural route)	nice A	1 13
ASPETH NY 41 11041 12	24500-0	Occupation
(City, town, or post office) (Poynal cone number) 57 5	(State)	701
Check [Single; Unmarried "Head of Household"; Surviving widow or	widower with d	ependent child.
One Married filing joint return; Married filing separate return—Name of w	fe (husband)	ependen amo,
INCOME—(If joint return, lactude all inc		d wife)
	ome of both unspand si	(b) Federal income tax
1. Wages, salaries, tips, etc., and excess of allowances over business expenses. Employer's name Where amployed (ally and state)	(a) Wages, etc.	withheid
O Employer's Manua		1 1
	\$	5
/		-
If either you or your wife worked for more than one employer, see page 4 of instructions		
2 Totals here		
3. "Sick pay" if included in line 1 (attach required statement)		
4. Subtract line 3 from total wages		
5. Dividends, interest, rents, royalties, pensions, etc. (Schedule B—if required by instru	ections page 5)	
Business income (Schedule C)	diois page 37	4617 18
D. Business income (Schedule C)		
2 7. Sale or exchange of property (Schedule D)	• • • • • • • • • • • • • • • • • • • •	
S Farm income (Schedule F)	•••••	4/-12/0
ines 4 through 8)		
FIGURE YOUR TAX BY USING EITHER 10 OR 11	•	1 ' 1
10. Tax Table 11. Tax Rate Schedule		1
d. If you itemize det	e 2	
Assessions, enter total from passions, enter tot	emize, enter 10%	of
arafe return).	imed at 1 filing se	P
6 Subtract line 11a from line 9		
5 7 7 20 7 - 70 c. Copy total exemptions from page 2 here	., multiply by \$60	0
d. Subtract line 11c from line 11b		
Figure your tax on this conduct by using tax	rate schedule on	page
13, 95 / 73 9 of instructions and enter tax on line 12.		
15 Total 75, 965.60 out 4-15-62 to 3-3-67 rate schedule)		7000
13 1R Code/27/13 (-3 or F-1)		200 20
1 14 Section VI		··· • VO7 17
Initials CMAP 3 1967	• • • • • • • • • • • • • • • • • • • •	··· ×07 29
AYMENTS AND SECUTS HE TO THE TOTAL T		'
1) Account No. 1 (/ 3) Ibove). Altach forms W.2. 11		
c. Dividends received credit		
e. Other credits (Specify—see page 5 of instructions)	*	
f. Total (add lines a, b, c, d and e)		- hu
District Director's office where amount on line 15b was paid		
TAX DUE OR REFUND		
16. If payments and credits (line 15f) are less than tax (line 14), enter Balance Due I	are _	141/ 207 79
Pay In full with this return to "Internal Revenue Service."		1 (191)
17. If payments and credits (line 15f) are larger than tax (line 14), enter Overpayme	at hora : 1	
18. Line 17 to be: (a) Credited on 1962 estimated tax \$	15 7/4/1	2 1/2
I declare under penalties of perjury that Lhave examined this return (including accompanying schedules and statement		d my knowledge and belled it is to
correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of w	hich be has any know	wiedge.
7/1/20 500	2.1	(in
(Taxpayer's signature and date) (Ligoint return, BOTH AUSBAND AND WIFEAMYST SIGN	of the work	(b's signature and date)
	400 00	1.11 0/1/1-1/
Jepen 4 Coe Ser - 38x South O gate Bay fel - 1	tellerallo.	1.4. 1/6/65
(Signature of preparer other than (appayer)	//	/ / / / / / / / / / / /
	1	
7.		611278
,,,,,	•	0/2/0

plocks (b) Acordinate (b) Acordinate (c) Acordinate	gular \$600 exemptiondditional \$600 exemption if 65 additional \$600 exemption if blind	or over at end of 196	d in this return, or		Yourself W	- cuesas	7
Exemption, in	your children and other depend	lents (list below)	**************	• • • • • • • • • • • • • • • • • • • •	☐ Yourself ☐ W	/ife)	
If an exemption	n is based on a multiple-support	agreement of a grou	p of persons, artacl	h the declarations	described on page	4 - 1 - 1 - 1	1
Enter fig	NAME gure I in the last column to right for seen name jisted	Relationship	Months lived in your home. It born or	Did dependent have	TS OTHER THAN YOUR Amount YOU furnished for dependent's sup-	CHILDREN	П
(Give ac	ddress if different from yours)		died during year also write "B" or "D"	or more?	port. If 100% write	OTHERS including dependent	H
Colines		Sam			5	e	
11 Danie	1	Derring	/		9	3	7
Sal h		Sal					7
Mertin	<i>T</i>	Tempor					7
middool	7	Sal					-
Dogo		Dante					-
pro		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					→.
3. Total exen	tions. (Enter here and on I	ine 10 or 11c, pa	ge 1)				7
contributions If other than soney, submit escription of roperty and sethod of alwation)	Total paid (not to exceed 20	% of line 9, page 1,	except as describe	ed on page 7 c?	instructions)	s	
oxes	Real estate taxes	»	State income Other taxes	specify)	Total interest		+
UXE		***************************************			Total taxes		
Medical and ental expense Submit itemized at Do not enter my expense ompensated by isurance or itherwise)	NOTE: If you as your wife an 65 or over, see page 1. Total cost of medicine 2. Enter 1% of line 9, 1 3. Subtract line 2 from lin 4. Other medical and der premiums) 5. Total (add lines 3 and 6. Enter 3% of line 9, po	and drugs	possible larger dec	insurance			
other eductions see page 8 of structions and tach required	7. Subtract line 6 from lin				mitation		+
					Total		1
formation)	,	TIONS (Enter he					100

(Compute social security self-employment tax on Schedule C-3 (Form	
Attach this Schedule to your Income Tax Return, Form 1040 — Partnerships, Joint Ventures, E	tc., Must File On Form 1068
Name, and additess as shown on page 1. Form 1040	
	4
ALVATORE & MARKARET (18A141 - 61-44 F. 107 AV. A. Principal business activity TAULKARE (See separate instructions) Retail trade, wholesale trade, lawyer, etc.) (Principal business)	
Print Target and Targe	icipal product or service)
B. Business name ALA FLEIGHT HAVENGE Co. Employer Identification Nu. Business location Cityles As A Sun No. 1	mber 11-1854814
D. Business location CttASC 13-06 # 84 - 1.4 MIL ALL AM ALLAC Number and street or rural route)	(State)
(only or post ounce)	(State)
1. Total receipts S	1 1.0- 1-
1. Total receipts \$, less allowances, rebates, and returns \$ 2. Inventory at beginning of year (If different than last year's closing inventory	179-TOX 83
attach explanation)	
3. Merchandise purchased 3	
from business for personal use \$	72 77 74 4
4. Cost of labor (do not include salary paid to yourself).	. 1000 100
5. Material and supplies	
6. Other costs (explain in Schedule C-2)	
7. Total of lines 2 through 6	
8. Inventory at end of this year	
9. Cost of goods sold (line 7 less line 8)	
10. Gross profit (subtract line 9 from line 1)	129-502 85
	1-1-2-3-
OTHER BUSINESS DEDUCTIONS	
\$1 C-1	
11. Salaries and wages not included on line 4 (exclude any paid to yourself) 8930,00	
1 A A	
14. Taxes on business and business property. It.y. C. L	****
16 Pad dahta adda to the control of	
17. Depreciation (explain in Schedule C-1) 18. Repairs (explain in Schedule C-2)	
19. Depletion of mines, oil and gas wells, timber, etc. (attach schedule).	
20. Amortination (attach statement)	
21. Insurance	
regal and professional fees	HOLE STATE OF THE
Commissions	
Other business expenses (explain in Schedule C-2)	
Total of lines 11 through 24	124885 KS
26. Net profit (or loss) (subtract line 25 from line 10). Enter here; on line 1, Schedule C-3; and on line 6,	
page I, Form 1040	461718
Intervene	· · · · · · · · · · · · · · · · · ·
INVENTORY INFORMATION	
1. Method of inventory valuation—Cost \square ; lower of cost or market \square ; other \square . If other	ner, attach explanation.
 Was the method of inventory valuation indicated above the same method used for 19 "No" attach explanation. 	60? Yes No. If
3. If inventory is valued at lower of cost or market, enter total cost \$	
or the first terms willed at market	
4. If closing inventory was taken by physical count, at the date inventory was taken	
5. If closing inventory was not taken by a physical count, attach an explanation of hor counted or measured.	w inventory items were

Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property	2. Date acquired	3. Cost or other basis (exclude land)	ON FOR DEPRECIA 4. Depreciation allowed (or allowable) in prior years	5. Method of com- puting depreciation	6. Rate (%) or life (years)	7. Depreciation for this year
Family of flue	Values	3728.33	1564.43	St. Fy	10/0	\$ ×171.09 337.69
f						
		-				
					· · · · · · · · · · · · · · · · · · ·	-
	·					
1. Total			 			V508.73
 Less: Amount of depreciation class. Balance—Enter here and on line 	17, page 1		• • • • • • • • • • • • • • • • • • • •	· · · · · · · · · · · · · · · · · · ·	• • • • • • • • • • • • • • • • • • •	2508.73
Amount of additional first-year of						
Line, No. A Explanation	CHEDU	Amount	ION OF LINES 6, 18	Explanation		
				explanation		Amount
24 yerallacky xu	F	00749.92				\$
74 Jesallachy XII	\$ /	00749.92		Captanation		3
24 for a though xu	Fs. /	00749.92		Lapaneton		**************************************
74 for a tlacky xu	F s . /	00749.92				**************************************
24 perataday xu	F	00749.92				\$
74 perataby xu	F	00749.92				**************************************
74 Jaro Machy Xu			NT INFORMATIO			**************************************
Enter information with regar	d to yoursel	f and		DN	pense account	Salaries and Wages
your five highest paid employ ng the five highest paid en account allowances must be	d to yoursel ees. In dete aployees, ex added to the	of and ermin- pense Own ir sal-	NT INFORMATION Name	ON Ex		3
your five highest paid employ ng the five highest paid en	d to yoursel ees. In dete nployees, ex added to the , the inform any employed less than \$10	of and ermin- pense ir sal- nation 2 2 3	NT INFORMATIO	ON Ex		Salaries and Wages

Did you claim a deduction for expenses connected with: (If answer to any question is "YES," cneck applicable boxes within that question.)

ing camp □, r yacht □, or oth where the oper pal business.)	e , working ranch of esort property , ple esort property , ple er similar facility ; ation of the facility wo YES NO	asu. or (Other than as your princi- our family, or	or suite, and which was used or members of yourself or enstatus.) YE	partment [], or by you, your cu their families?	hip of a hotel room other dwelling [], stomers, employees, (Other than use by in business travel
SCHEDULE C-3 (Form 1040)		CF SOCIAL SECUE (See instruction	MITY SELF-EMPLO	YMENT TAX	1961
businesses on this Each self-employ	of \$4,800 or more which the Schedule C-3; if you schedule. In person must file a second person	parate schedule.	ne business, comb	ine profits (or los	ses) from all of your
SALVATO	AE CIRHMI OYED PERSON (as shown on a	- 61-44	ELIOT AVE	- MASPETH	1.4.×
1. Net profit (or loss	shown on line 26 Scheo	dule C (Form 1040) (Enter combined	1/4/2/00	
2. Add to net profit (15, Schedule C. 3. Total (or difference 4. Net income (or loss	or subtract from net loss) los or subtract from net loss) los e) from excluded services or led services or sources	sses of business proper	L	3," page 2)	4617 58
5. Net earnings (or lo (a) From business (b) From partners! (c) From service a Enter only if yo	iss) from self-employment— (line 3 less any amount or nips, joint ventures, etc. (of s a minister, member of a nu have filed or are filing li	n line 4)	hristian Science pract ctions, page 2).	itioner	4617 53
(e) From service w 6. Total net earnings (If line 6 is under	reported on line 2 (or line rith a foreign government of (or loss) from self-employment \$400, you are not subject of combined wages and se	or international organ ment reported on line s act to self-employme	5. Enter here and on out tax. Do not fill	line 6 below	4617 18
8. Total wages, cover "Covered" wage line 7, below	ed by social security, paid as see "F. I. C. A. Wagas"	to you during the tar box on Form W-2.)	le	4,800 00	
	s line 8)			70001-	4617 00
11. Self-employment to	x—If line 10 is \$4,800, en there and on line 13, page	ter \$216.00; if less, r	nultiply the amount or		207 79
	REPAIRS	+ MAINTONAN	E OF TOUCH		Po 9.6 024
	DAMAGE	CLAIMS	E OF TRUCK		1093.48
Encl				# 100,	749.92
Name	· · · · · · · · · · · · · · · · · · ·			•	7.
Nome	7.				
Did you tile of income tax the year sh	return for	se and city where fi	Amount re	8	f tax paid
If you did not	No file a Federal income to	x return, state reaso	refund	(Answer a	ax paid ? pplicable on reverse)

FORM L-20 (REV. 9-61)

	OTHER DEDUCTION	oirs
•	WELFARE + PENSION	¥ 597.68
Sa c/	LOADING CHARGES	5544.89
37. He	TRANSPORTATION EXPENSES	302.70
	TELEPHONE	3463.94
The	Unities	174.65
1.	ADVERTISING	609. 73
	STATIONERY + PRINTING	1259.18
9 11	TRAVEL + ENTERTAINING	1772 88
An .	- UNION DUES	121.65
minc inco	LICENSES & PERMITS	227. 25
your retur	ALARIM & PROTECTION	413.—
and ·	RENTAL OF TRUCKS	67716.12:4
inde this	ROAD EXPENSES, TOLLS, PARKING FE	
\	REPAIRS + MAINTONANCE OF TRUC	
	DAMAGE CLAIMS	1093.48
Encl	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	# 100.749.92
		7
Nome		_
Name		/
income	s shown above?	ant refunded Amount of tax paid
Yes If you did	No Date of refund not file a Federal income tax return, state reasons on reverse.	of payment or How was tax paid? (Answer applicable questions on reverse)
2	the redsons on reverse.	FORM L-20 (REV. 9-61)

	F	ORM 1040 H.C. INDIVIDUAL INCOME TAY DETUDIN 1000	
		assury Department or taxable year beginning 1962, ending 1962, ending 1962	Your Social Security N inber
•	First	name and initial? Last going	Occupation / /
4		(If joint return of husband and wife, use first names and middle initials of both)	Wife's Social Security Number
*	aders	(Number and street or route)	Occupation
à		(City, town, or post office) (Postal zone number) (Style)	10/8/1
	Chec		1100
	one:	Jenly one had income); Married filing separate return—If wife or husband also filing separately, give name	ittled tittud Joint Letolu (even it
•	1.	Wages, salaries, tips, etc., and excess of allowances over business expenses. Employer's name NCONE—(If joint return, include all income of both husband and wite) Where employed (city and state) (3) Wages, etc.	(b) Federal Income tax withheld
			S
		If either you or your wife worked for more than one employer, see page 4 of instructions	y y
are		Totals	
1-2 H	3.	"Sick pay" if included in line that the addred statement) The ED. P. T. D.	
W SI	_	Dividends (Schedule B) LANIMAN	- 5
Forms	b.	Interest (Schedule B or other list)	1
Bol	6.	Business income (Schedule C) CLASSITIER	13509 98
Sóby		Sale or exchange of property (Salada D)	
3		Total (add lines 4 through 8) and 4-1,5 /6 3 t .3-3-67.	/3509 48
	ment Tax	BROOKLYN SUR TAX BY USING EITHER 10 OR 11	
	\$	a. If you itemize deductions, enter total from page 2. If line 9 is \$5,000 or more and you do not itemize, enter 109	id 4009 12
		edule. line 9 but not more than \$1,000 (\$500 if married and filing arate return).	sep 4 (7000;
	Int.	b. Subtract line 11a from line 9	1400 06
	Total \$	77, 749.56 d. Subtract line 11c from line 11b	4/167 8/2
	IR Cadi	9 of instructions and enter tax on line 12.	page
1	initials	MAR 3" 196 tax rate schedule)	· + 8 m /9
L	Account	1 1 1 2 2	1647 79
Her	15a.	Tax withheld (line 2, col. (b) above). Attach Forms W-2 CD WITH RENITTANCE	, , , , , ,
5	6.1	ayments and credits on 1962 Declaration of Estimated Tax	
0		Dividends received credit	
Mon		nvestment credit (Form 3468)	
£ 01	g.	Total (add lines a, b, c, d, e, and f)	
hed	0	District Director's office where amount on line 15b was paid TAX DUE OR REFUND	
ttash Chaok or Money Ord		payments and credits (line 15g) are less than tax (line 14), enter Balance Due here. Pay in full with this return to "Internal Revenue Service." File with your District Director.	TAX 1047;
	17. 1	payments and credits (line 15g) are larger than tax (line 14), enter Overpayment here	7 Sec.6654 -33:
	19. 5	behave line 18 from line 17. Apply this balance to: U.S. Savings Bonds; or Refund.	1 1/14/63 20.
		★ List your exemptions and sign on other side	1
-	٠.	0/7/3	
	3	23.02 at 11 me surpinse 11/15	165

,s · (o	SCHEDUS or yourself—and wife (only if all he	E AEXEMP	TIONS (See p	age 6 of inst:	uctions)		Page 9
(a) R	egula: \$600 exemption	income is include	a in this return, or	she had no inco	-/-		1
	additional \$600 exemption if 65 or					Wife Enter number	
- (c) A	dditional \$600 exemption if blind a	over ar end of 190	2		☐ Yourself ☐	Wife of boxes checked	
Exemptions fo	r your children and other dependen	end of 1952 .	<u> </u>	· · · · ·	☐ Yourself ☐ '	Wife >	12
. If an exemption	on is based on a multiple-support as	reement of a arrow					
	NAME	I greenen or a grou	Il ANGWER	the declaration	s described on page	e 6 of instructions.	
Enter f	figure 1 in the last column to right for each name listed	Relationship	I Months lived in your	Did dependent have	NTS OTHER THAN YOU	M.	
(Give a	address if different from yours)		home. If born or died during year also write "B" or "D"		for dependent's sup- port if 100% write "ALL"	Amount furnished by	
(),		6.	write "B" or "D"	or more?	"ALL"	dependent	
- Farmer				-			_ /
#		- Distriplatory	ļ				
·	¥	- with	<u> </u>				1
- The way	7	- Diengun	ļ				
example		- white	<u> </u>	ļ			
-	•	التمالين					7-
- John		2					1
3. Total exemp	otions (lines 1 and 2 above).	(Enter here and	on line 10 or 1	1c. page 1)		-1	3
	ITEMIZED DEDUCT	TIONS-If you	do not use ar	table or stand			7
If necessary,	If husband and wife (not legally	separated) file separat	te returns and one item	nizes deductions, the	other must also itemize		
Carrilai	write more than one item on a line	i anden dadinon	1. Put na	addressrand	Social Security num	ber on all attachme	ents
Contributions	- Chamely of Court Alex	by It by b	hobback	limb!	1/2		T
(If other than money, submit	1-10-6	No.		/	- /-		-
description of	- techinas Chij	the sting	the c	1			1
property, including cost or other basis,				<u> </u>			
date of acquisition			1 1				
and method of valuation)	-						
	otal paid (not to exceed 20%	of line 9, page 1,	except as describ	ed on page 7 of	instructions)	-s V00	1-
		SAMO CA	3:17				
	- Linges		0-			7.	1
Interest expense						7	1
							1
				To	tal interest —	703	K
	Real estate taxes _3.791.	VO	- State income				
Taxes	State and local sales taxes	135-	. Other taxes			7	1
	- Chies This Till	2-115-		()			1
	1 /			. 1	otal taxes	189	120
	NOTE: If you or your wife are	55 or over, or if eit	her has a depend			- 401	1-6
Medical and	65 or over, see page 8	of Instructions for	possible larger dec	duction.	<i>A</i>		
dental expense	1. Total cost of medicine and	druas		. 5	5m -	-	1
(Submit itemized	2. Enter 1% of line 9, pag	e 1			135 1/	7	1
list. Do not enter	3. Subtract line 2 from line 1				3/4 8	5	
compensated by	4. Other medical, dental expe		pital insurance n	mamiume).	VV-1- 6	5	1
Insurance or	5. Total (add lines 3 and 4)		P	-	2/62/12	4	1
otherwise)	6. Enter 3% of line 9, page	1 (see note abo	(ave	5	40/3	2	1
	7. Subtract line 6 from line 5	see page 8 o	f instructions for	e movimum lin	4 C S 130	4 3/2/11	11.
Otherdeductions		, co page 0 0	manucions ic	A MICAMON III	midilon	776	4.70
(See page 8 of						4	-
Instructions)	Ö .				Total	1 .	
	Total deductions (En	ter han and	line 11-	- 1)	Total>	10 1 - 0	-
EXPENSE	Did you receive as a	ner nere and on	ine IIa, pag	e 1)	· · · ·>	13 400 9	IV
ACCOUNT INFORMATION	Did you receive an expense allow If "Yes," did you submit itemized	accounting of all	ment, or charge e	expenses to your			page 4,
	lost year? TV- This W	accounting of dil	expenses to	your employer?	· · · · · L	Yes No sinstr	uctions.
- , - , me a resom	last year? Yes No. If nar	ne or address on la	st year's returns wa	s different from th	is year, enter name	and address used las	t year.
(declare under)	alties of parties of sale	141			O. C.		
belief it is true correct	alties of perjury that I have examine	d this return (include	ing accompanying	g schedules and st	atements) and to the	best of my knowled	ge and
- a tel	at, and complete.) If prepared by a p	C. Son Other Ind. 1d	76 his decide	unon is based on	all information of wh	ich he has any know	rledge
	Taxpayer's signature and data)	(If loof return 80	TH, HUSBAND AND M	11/11/11	arelle	cares.	1/4
5 K. h.	a (h.h. 78.	TI COLL	3. 7)	- / (1)). /a (Wile's m)	mature and ga:	11
7	(Signature of proparer other than taxpay	- Maria - Lander	- 1-4 -H	edward for	9-	- 1/1/0	7 /
VII	7	1/	11 11	77	1	(Date)	
1 - 1				1	1	1 /	

ONLY COPY AMATABLE

SALVATORE CIRAMI - 101-4	w. E 1 . A.
MEDIENL EXPENSE - While for ding	y LLICTAUE - MASY.
Dy. Gam - In Sil	A
Dr. Gami- Fing Sind -	255,00
Dilord -	Virgi
. De Pollente - " -	
Tunica Hotel	125,00)
Mallandungle 2- Hertitas	78.00
Dr. Ruber - Cyc Docks	hil.) 7'03.61
Dr. Sterely - 3 lelys -	. 68,60
Taydan - 12/5 (1	1465,00
Redute Sen- (chilffen) -	134.20
Variantel Contible La al 10	- 8.00
hormoling the Glor Chile	- 75.00
7	VY56.80
Dames 166 + 100 100	
rations, rothy mile frefylles for	# 100
7 Childhe cucliding him the dill -	500.00
There come access	

DULE C

PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

· ,m	reasury Department al Revenue Service	(Compute soc			tax on Schedule C-3 (For		196	2
ach t	this schedule to y	ar income tax	return, Form . 40	- P	artnerships, joint ventures	etc., must	file on For	m 1065
_ >	d address as show	= 0 .4411	: dar + (1,1)	4.4.	61-44 EL167A16	Your Socia	Security Nu	mber 2 :///
Boo se	eparate instructions)	T	For example: retail-	Zirocer, who	poduct psale-tobacco, legal-services, mo	inulacturing-	furniture, etc.)	
B. Dusin	less name	-115160	[] # 1: L pt []		C. Employer Identification INTLAT - AMAI City of post office)	NT 1	11-12:	4814
E. Indice	ate method of acco	ounting: and street or ru	n; accrual;	other.	City or post office)	/ (Stat	P	٦.
					wances S	1 /	D F111	Ti
2. Inve	ntory at beginning	of year (If differ	ent than last year's cl	osing inven	tory	=	· V-V-74-	1/2
att	tach explanation)				4 1	1.		
3. Merc	chandise purchased	1 \$, less co	ost of any i	ems			1
wi	thdrawn from busin	ness for personal	use \$					
4. Cost	of labor (do not in	nclude salary pai	d to yourself)		8407.67			
6. Othe	r costs (explain in-	Schedule C-17	Times lip & hos		7192.55			1
7.	Total of lines 2 th	arough 6	/		100731 6V			1
8. Lover	ntory at end of this	year				-		1
S. Cost	of goods sold (lin	e 7 less line 8)		•••••		10	0751	6×
10. Gros	profit (subtract)	line 9 from line 1)		••••••••	110	7784	10
	-		BUSINESS DEDUCT			7-7		-32_6
11. Depre	eciation (explain i	n Schedule C-21			1811. 32	1		
12. Taxe	s on business and	business property	(explain in Schedule	C-1)	98774	-		1
13. Rent	on business prope	rty		o 1,	780.00		•	1
14. Repai	irs (explain in Sch	edule C-1)		•••••	100000	1	•	1
15. Salar	ries and wages not	included or line	4 (exclude any paid	to manuscale		1		1
16. Insur	ance	. madada or. mie	·····	to Yoursell	(307.31			1
17. Lega	l and professional	foos	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	~ 2075	-		1
18. Com	missions		•••••••	•••••••		-		
19. Amor	tization (attach sta	tement)	••••••	••••••		-		
20. Intere	est on business inde	ebtedness	·····	•••••	750131	-	1	
21. Bad	debts arising from	sales or services.	,	•••••		10	1	
22. Losse	s of business prope	rty (attach staten	nent)	••••••		-	1	
23. Deple	etion of mines, oil o	and ans wells. Him	ber, etc. (attach sche	dula)	••••	1		
24. Other	r business expense	s (explain in Sch	edule C-1)	dule)	¥3575.03	1		
25.	Total of lines 11			••••••		36	279	Livi
26. Net p	profit (or loss) (sub	tract line 25 from	line 10). Enter here:	on line 1 S	schedule C-3; and on line 6,	16	-17	-
pag	ge 1, Form 1040				chedule C-S, and on line 6,	12	000	ec
			HEDULE C-1. EXPLANATI			17.	10/	43
Um No	Explor	tion	Amount	Line No.	Explanation .		Amenat	
-74	Le te divided	w	\$ 23575,63	[x	24.0 Swa Ks	73	Amount	
-1	1				The chief	2	- Miles	-
	1				Musici		117.7	
-					14/4		7.1.2.3	J
							4851	4-
								-
			10					

GREEN TINT NO. 6506

Prepared By
Approved By

SALVATORE

CIRAMI

OTHER DEDUCTIONS - 1962

=						
02 m 2 - F						
3	PROTECTION LA TELEPHONE ROAD EXPENSES, ADVERTISING TRAVEL + ENTE	TOLLS,		FEES	112268 402887 9/05/19 26/199 81777	
6 7 8 9	BANK CHARGE GNION JIGET CLAIMS PAIT SALES COM LICENSES & P	715510N			24270 38277 898/3 /69302	
13	CHRISTMAS EX RENTAL - CON OFFICE EXPEN UTILITIES PRINTING, STA	PENSET IMUNICATI ISES			19709 119362 36544 31318	
16			TOTAL		23/7/03	

SCHEDULE C-2	. EXPLANATION OF	DEDUCTION FOR	DEPRECIATION	CLAIMED ON LINE 11
--------------	------------------	---------------	--------------	--------------------

dule is designed for taxpayers using the new guideline lives and administrative procedure. If as for those taxpayers who wish to entinue using previously authorized procedures. We needing for the new procedure and the second heading for the older procedure.	res described in Where double	n Revenue headings	Procedur	e 62	-21 the
--	----------------------------------	-----------------------	----------	------	------------

1. Group and guideline class OR Description of property	2. Cost or other basis at heginning of year OR Cost or other basis	3. Asset additions in year (amount) OR Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62-21)	5. Depreciation allowed or allowable in prior years	6. Methe 'of computing depreciation	7. Class life UR Rate (%) or life	8. Depreciation for this year
AUTOMOBILE	372131	119/02		190007	5.4	31/37	733363
						-22-121-	
							-
1. Totuls	9178.00		I	······································	l	I	1816.33
2. Less: Amount of depreciation	n claimed elsewh	nere in Schedule (C				/
3. Balance-Enter here and or							13/6 33
4. Amount of additional first-ye				· · • · · · · · · · · · · · · · · · · ·			
5. Cost or other basis of fully d	lepreciated assets	still in use	·····				
1. Was inventory valued	at—Cost []; 1		RY QUESTIONS	other □. If ot	her, atto	ach expl	anation

1.	was inventory valued at—Cost []; lower of	cost or	market	; other].	If other, attach explanation	
2.	Have write-downs been made to inventory?	Yes 🗌	No □.	If "Yes," we	ere the write-downs computed o	n the
	basis of					

- (a) Percentage reductions from parts of the inventory
- (b) Percentage reductions from the total inventory
- (c) Valuation of individual items.

3. Was the inventory verified by physical count during the year?

Yes \(\) No \(\). If "No," attach explanation of how the closing inventory was determined.

4. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? Yes \(\subseteq \text{No} \subseteq. If "Yes," attach explanation.

NOTE: If a direct answer cannot be given to a question, attach explanation.

EXPENSE ACCOUNT INFORMATION

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than \$10,000, or for yourself if your expense account allowance plus line 26, page 1, is less than \$10,000. See separate instructions for Schedule C, for definition of "expense account."

Name	Expense account	Salaries and Wages
Owner		XXXXXXXXXXXX
2		
4.	<i>nt</i>	
5		(

Did you claim a deduction for expenses connected with: (If answer to any question is "YES," check applicable boxes within that question.)

- P. A hunting lodge □, working ranch or farm □, fishing camp □, resort property □, pleasure boat or yacht □, or other similar facility □? (Other than where the operation of the facility was your principal business.) □ YES □ NO
- G. Vacations for you or members of your family, or employees or members of their families? (Other than vacation pay reported on Form W-2.)

 ☐ YES ☐ NO
- H. The leasing, renting, or ownership of a hotel room or suite [], apartment [], or other dwelling [], which was used by you, your customers, employees, or members of their families? (Other than use by yourself or employees while in business travel status.) [] YES [] NO

I. The attendance of members of your family or your employees' families at conventions or business meetings?

YES NO

U. S. Treasury Department-Internal Revenue Service 1967 EDULE C-3 COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX (Form 104u) (See instructions on page 2) If you had wages of \$4,300 or more which were subject to social security taxes, do not fill in this page. Complete only one Schedule C-3; if you had more than one business, combine profits (or losses) from all of your businesses on this Schedule. Each self-employed person must file a separate schedule. See instructions, page 2, for joint returns and partnerships. NAME AND ADDRESS (as shown on page 1 of Form 1040) (1,KAMI - 61-44 SALVATURE Social Security Number NAME OF SELF-EMPLOYED PERSON (as shown on social security card) Cirann 1. Net profit (or loss) shown on line 26 Schedule C (Form 1040) (Enter combined amount if more than one business). 13509 2. Add to net profit (or subtract from net loss) losses of business property shown on line 3. Total (or difference) 13509 4. Net income (or less) from excluded services or sources included on line 3 (see "Exclusions," page 2).... Specify excluded services or sources __ 5. Net earnings (or loss) from self-employment-13509 (a) From business (line 3 less any amount on line 4)..... (b) From partnerships, joint ventures, etc. (other than farming) (c) From service as a minister, member of a religious order, or a Christian Science practitioner . . . Enter only if you have filed or are filing Form 2031 (see instructions, page 2). (d) From farming reported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040)... (e) From service with a foreign government or international organization..... 6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and in item F below. (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.) 7. The largest as cant of combined wages and self-employment earnings subject to social 4,800 00 8. Total warms wered by social security, paid to you during the taxable year. (For "Covered" wages see "F. I. C. A. Wages" box on Form W-2.) Enter here and in

Do not detach

item G, below

9. Balance (line 7 less line 8)

10. Self-employment income-line 6 or 9, whichever is smaller. Enter here and in item H, below.

11. Self-employment tax—If line 10 is \$4,800, enter \$225.60; if less, multiply the amount on line 10 by 4.7%. Enter this amount here and on line 13, page 1, Form 1040.

.,	٠٠٠ ١٠٠٠ ١٠٠٠ ١٠٠٠	BP 300398
3	1040 / U.S. IND DUAL INCOME TAX RETURN - 1903 - 1	BB 300308
	U.S. Treasury Drughtiven V of the hole year beginning	Your social security number
	Control ALVATORE + MARGARET CIRAMI	Occupation 1
,	If joint return of husband and wife, use first names and middle initials of both Home 61-44 ELICT AVE.	KETCHT MAKAGER
t or	Number and street or rural route	i i i i i i i i
Pric	MASPETH N. Y.	Occupation
	City, town or post office, and State Postal ZIP code Did you file a return for 1962? Yes No. If name or address was different than shown above, enter name	e and address used.
	Chack Single Married filing joint return (even if only one had income) Unmarried Head of Household.	Surviving widow(er) with
	dependent child Married filing separately Give name of wife or husband only if also filing separately It Joint return, include al. income of both husband and wife—INCOME—If either you or your wife worked for more than one employer, see page	4 of instructions
	1. Wages, salaries, tips, etc., and excess of allowances over business expenses: (a) Federal Incommittable Where employed (city and state)	tag (b) Wages, etc.
	ATR HELIGIT HAWAGE C. INC. UMONDOIS, MY \$ 863	Vos 7800 -
1017	2. Totals	140 7800 -
30.40	3. "Sick pay" if included in line 1 (attach required statement)	7800 -
1	5a.Dividends (Schedule B)	
1 50	b.Interest (Schedule B or list of payers and amounts)	
0	c.Rents, royalties, pensions, etc. (Schedule B)	: 2024765/
Copy B	b.Sale or exchange of property (Schedule D)	• •
igh C	7/ Total (add lines 4 through 60) 2 2 4-16-64 ± 3-3:67	· 1 × 8047 65
Attach	8 Assess- Dist. BROOKLYN is to retirement plans, etc. (attach Form 2950 SE)	
•	10. Tax // 27/ 84 TAX BY USING EITHER 10 OR 11 7 11. Tax Rate Sch	· · · · · · · · · · · · · · · · · · ·
	Fen. 3 2.38.59 a. If you itemize deductions, enter total from page 2	10 605/107
,	but not more than \$1,000 (\$600 if married and filing separate ret	urn). 1995 58
1	b. Subtract line 11a from line 9	5400
b	Total 54 7 3 9 . 40 d. Subtract line 11c from line 11b. (Figure your tax on this amount by	using 1/6/9/18
	la Code / 13C AX—CREDITS—PAYMENTS	100/100/
	12 Section (Property Pate 1) Section (Property	· 4/22 Sp
:	Account No. 1997	
=	d. uner credits (Specify—see page 5 of instructions)	
der	e.Total (add lines 13a, b, c, and d)	·· /V/85
Ö	14. Balance (subtract line 13e from line 12)	410965
fons	15. Tax from recomputing prior year investment credit (attach statement)	4109 61
-	17. Self-e aployment tax (Schedule C-3 or F-1)	6 - 1/100 //
10 DK	18. Total tax (add lines 16 and 17)	4109 63
Ü	b.1963 Estimated tax payments and credits	0/2/20
1100	CTotal (add lines 19a and b)	- 863 20
4	20. If payments (line 19c) are less than tax (line 18), enter dalance Due. Pay in full with	→ 1/3×46145T
	21. If payments (line 19c) are larger than tax (line 18), enter Overpayment	SPC 6654 80 54
	23. Subtract line 22 from 21. Apply to: U.S. Savings Bonds, with excess refunded, or Returns of	※211 3831

MC10-1963	- · · SCHEE	E A EXEMP	TIONS (See po	age 6 of instru	:1) -		Page 2	
/Exemptions	for yourselfand wife (only	y if all her income	is included in this n	eturn, or she had	no income)		1	
6		!.			A Younelf XW			
boxes]	litional \$600 exemption if 65 or				Younelf GW	of hotes		
					Yourseli W		1	
	itional \$600 exemption if blind o	AND REPORT OF THE PROPERTY OF	· · · · · ·			110		
2. Exemptions i	or your children and other	r dependents (li	st below)	the declarations	described on page	6 of instructions		
• If the exemption	NAME	i greement of a group			IS OTHER THAN YOUR	CHILDREN		
Enter fizur	e 1 in the last column to right	But Name Vie	Months lived in your !	Cid dependent have	Amount YOU fornished	'Amount furnished by		
10	of each name listed	Relationship	home. It hard or died during year alsu write "9" or "D"	income of toon	port If 100% write	OTHERS including dependent		
	ress if different from yours)	-	Atila3., otD.,	01	"ALL"		1	
James	******************************	202			\$	S	→ <u>'</u>	
BONDE		PALKHTEX					->l.	
SALVATOLE,	IR.	San					->	
elecalist		Davermak					->	
11(14777		SON					->	
Dinn		D.JUGHTER						
IN THE		SUN					1	
3 Total exemption	ons (lines 1 and 2 above).	(Enter here and	on line 10 or 1	1c. page 1) .			> 9	
J. Toldi exemplia	Mark con-Programmer and the residence against an extension of the contract and cont	***************************************						
	JUCAU DESIMENTI	ly congrated) file congra	te returns and one item	izes deductions, the o	her must also itemize			
If no	ecessary, write more than one ite	m on a line or atto	ach additional shee	ets. Put name an	d address on all at	tachments.		
1	CHURCH of DUR L	ADY	MILLYN	1	/		T	
	VARIOUS CTITES C			7 0	00			
Contributions	Maria S. V. V. V. Samuel Maria A. S.	Addisonation						
f other than							1	
money, attach					*****		1	
required state-								
instructions								
	Total (not to exceed 20% of line 9, page 1, except as described on page 7 of instructions)							
	I Ofal (not to exceed 20)	% of line 9, page 1	, except as describ	ed on page / of	instructions)	- Samuel Committee Charles	Kung messencis	
:	Home mortgage	******		643. 71		-		
;	Other interest expense (specify)							
Inferest expense	***************************************							
microsi caponio							1	
						= 643	5 VS	
					al interest		www.enthalphings	
	Real estate taxes _311.		State incom	e taxes	17.03	_		
Taxes	State and local sales taxesOther taxes (specify)						1	
laxes	TOBACCO	10				743	2/22	
					otal taxes	> 10		
	NOTE: If you or your wife an	a 65 or over or if e	ither has a depend	dent parent				
	65 or over, see page				7	-	1	
Medical and	1. Total cost of medicine a	nd drugs		3	100.			
dental expense	2. Enter 1% of line 9, po				280 14	8	1	
Attach itemized	3. Subtract line 2 from line				2195	7		
list. Do not enter any expense	4. Other medical, dental expenses (Include hospital insurance premiums) • 4787 36							
compensated by	5. Total (add lines 3 and 4)							
insurance of otherwise	16. Enter 3% of line 9, page 1 (see note above)							
	7. Subtract line 6 from line 5; see page 8 of instructions for maximum limitation						7 124	
	7. Subtreet line o from fine	o, see page a	Or mismochons	ioi iliaxilliolii il	manon	-		
Otherdeductions						-		
See page 8 of				7 . 1 .1	11.			
instructions				Total other	deductions —	> /	-	
	Total itemized deduc	tions (Enter here	and on line 11	a, page 1) .		>12 00 1	V107	
EXPERSE ACCURATION INFORMATION	Did you receive an expense of If "Yes," did you submit itemi	zed accounting of	all such expenses to	o your employer?		Yes No Is	structions,	
Under penalties of belief it is true, corre	perjury, I declare that Lhave exact, and complete.	mined this return, in	ncluding accompany	ving schedules and aration is based o	n di information or	he best of my knowled which he has any kn	edge and owled say	
Sign bere - Jie	Taxpayer's signature and date		BOTH HUSBAND AND		Wile's	signature and date		
Sign here	Signature of preparet other than U	X0370f		- Eddie	1	. Da	te	

/ MEDICAL CIM WIE	2
DR. LUDLAM	A.70.
OFTOMETRIC CONTER OF N.Y.	48
DR. B. RUBIN	120-
Dr. Solomon	30-
DK. PERRY _ DDJ	28-
Dr CHERNOW - DDS	49
WYCKOFF HOSPITAL	7-
DR. STORCH (Finning Doctor)	1810 -
MAJOR MEDICAL PROM.	140
TAXIS TO DOCTORS	75,-
LUTHERAN HOSPITAI - Net	1550.50
NURSES AT LUMBERAN HOSPITAL	730. —
Dr. Anteques	70 -
ANESTHESIA	60 —
· · · · · · · · · · · · · · · · · · ·	4787.50

SCHEDULE C (Form 1046)

PROFIT-(OR LOSS) FROM BUSINESS OR PROFESSION

1963.

/ A 100	Pryenue Cetare					
Attach th	in schedule to your income tax i	return, Form 1040	- Pai	tnerships, joint ventures.	etc., must file on Fo	orm 1065
thu sine	d address as shown on page 1, Fore	n 1040 .	,			-
	LVATORE + MARCARE		61-	44 ELIOTALE.	MASCITAL	u.
100.000	TOUCH					7-
(See 10)	parate instructions)	For example: relati-grac		lobacco, services—legal, manulac		<u>-</u>
M. Busine	ss name FILR FREIGHT	- HALLAGE	Cu	. Employer Identification	Number 11-18:	7814
D. Busins	os name AIR FREIGHT	. #84 N.4./A	ITL, AIK	PCRT -TAMPICA	N. 4 (State)	
I. Indica	to method of accounting: ash	: Xaccrual;	other. F.	Did you file an Employer Q	uarterly Tax Return, I	Form 941,
lor an	y quarter of 1963? XYes 🗆 1	No. G. Is this busin	ess within le	egal boundaries of city show	on on line D? 🛛 Yes	No.
11. Did yo	wown this business on December 31	. 1963? Yes X	No. I. Ho	w many months in 1963 did	you own this business	?.6
1. Gross	receipts or gross sales 5	Less: Retur	ns and allow	gaces \$	15 103824	+ 1/1
	tory at beginning of year (If differe					
atto	ch explanation)		***********		-:	
3. Merch	andise purchased \$	less c	out at any ite	ms		
	drawn from business for personal					
	of labor (do not include salary paid			10/10 50		
	ich and supplies T.K. C.K E.					
	costs (explain in Schedule C-1)					
7.	Total of lines 2 through 6			1 1 /		1
	lory at end of this year				- 69 601	169
	of goods sold (line 7 less line 8)				1 200	
10. Gross	profit (subtract line 9 from line 1)	·			1 74 17	12
	OTHER E	SUSINESS DEDUCT	IONS	244.2	- ''/	
11. Depre	ciation (explain in Schedule C-2)			966.80		
12. Taxes	on business and business property	(explain in Schedule	C-11.56	1: 1608.78		
13. Pont	on business property			875.00		
	rs (explain in Schedule C-1)					
	ies and wages not included on line				· · · · · · · · · · · · · · · · · · ·	21111111
	ince					
	and prolessional lees			1 1 -0 1		1.
	nissions					
19.	hization (altach elalament) . Anik	CHARDES		83.78		
	ment plans, etc. (other than your si		s)			
21. Intere	st on business indebtedness			842.81		
22. Bad d	lebts arising from sales or services.					1
	s of business property (attach state n					1
	tion of mines, oil and gas wells, tim					1
25 Other	business expenses (explain in Scho	edule C-1) SCH	ATTE	+1 71 205	1 10 -	1
25.	Total of lines 11 through 25				1 14 974	177
	rofit (or loss) (subtract line 26 from		on line 1. So	hedule C-3: and on line 6a.	1 27 61	7,
	e 1, Form 1040				1 2024	165
		HEDULE C-1. EXPLANAT	TION OF LINES	S 6, 12, 14, AND 25	, ,	Tal
Line Np.	Explanation	Amount	Line No.	Explanation	Amor	nt C
		,			3	
	1909					
					The state of the s	
				i i		

		第40年4月2日 - 18				

W	AIR FREIGH HAULTLE CO. 1963 SCHOOLE GATER BUSINUSS UTFINE.
	CHRISTMYS GROWING 111. 25
	RADIO RLAITAL 647. 8.9
	CLCANING +OFFICE EXPENSE \$13.07 ALARM PROTECTION 235.85 ADVERTISING 158.07 REPAIRS + MAINTENANCE 369.80 POSTAGE 257.83 TELEPHONE 1981.30 INSURANCE 1173.22 LIGHT, HEAT & POWER 105.93 STATTONARY & PRINTING 328.62 GUIDN WELFARET FONSION 977.50
	Total 7190.05
	SCHEDULE OF TAYES FOAB NYS. U.I. 451. 48 DBL 79. 96 FU.I. 127. 59 N.Y. C. CRESS RECEIPTS 2058, 81. 1.Y. C. OCCUPANCY 8.00 N.Y.S. UNINCORPORATED GUSTAY 216.32
	TOTAL 3608.78
	The state of the s

SCHEDULE C-2. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE	SCHEDULE C-2.	EXPLANATION !	OF DEDUCTION	FOR DEPRECIATION	CLAIMED ON LINE 1
---	---------------	---------------	--------------	------------------	-------------------

his schodule is designed for taxpayers using the alternative guidelines and administrative procedures described in Rev	venue Procedure
2-21 as well as for those taxpayers who wish to continue using procedures authorized prior to the revenue procedure.	Where double
eadings appear use the first heading for the new procedure and the second heading for the older procedure.	

1. Group and guideline class	2. Cost or other basis at beginning of year	3. Asset additions in year (amount)	4. Asset retirements in year (amount) (applicable only to	5. Depreciation allowed or allowed	6. Method of	7: Class life	8. Depreciation for
Description of property	Cost or other	Date acquired	Rev. Proc. 62-21)	in prior years	depreciation	Rate (%)	this year
YRNITUNET FITTURES	37.28.35	Vop.		W3510	5.6.	10%	171.34
PHOMORILE	5449.91	1/6~		1483.30	SC.	33/5/2	747.65
URNITURES FIXTUGES	532.69	1/62		-0-	S.C,	SYRS	53.76
17 150.54 1-55 1255 July:			*************	***************************************			
	DEPRECIA	TON TA	FEN 70	6/30/63			*************
	-//				1		- 0 f
Totals	14711.45						766.80
Less: Amount of depreciation	n cldimed elsewh	e.e in Schedule (J.,				
Balance-Enter here and or							4/6.80
Amount of additional first-ye							
Cost or other basis of fully d							Acceptance of the second

INVENTORY QUESTIONS

Interiori deceniore	
Was-inventory valued at—Cost □; lower of cost or market □; other □. If oth	er, attach explanation.
 Have write-downs been made to inventory? Yes □ No □. If "Yes," were the	write-downs computed on the
basis of:	
(a) Percentage reductions from parts of the inventory	
(b) Percentage reductions from the total inventory	
(c) Valuation of individual items.	
Ii "a" or "b" is checked enter the percentage of write-downs	of For "a" the

3. Was the inventory verified by physical count during the year?

Yes No . If "No," attach explanation of how the closing inventory was determined.

4. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? Yes No I If "Yes," attach explanation.

NOTE: If a direct answer cannot be given to a question, attach explanation.

EXPENSE ACCOUNT INFORMATION

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries, and wages. However, the information need not be submitted for any employee for whom the combined amount is less than \$10,000, or for yourcal it your expense account allowance plus line 27, page 1, is less than \$10,000. See separate instructions for Schedule C, for definition of expense account."

Name	Expense account	Salaries and Wages
Owner	***************************************	XXXXXXXXXXXXXXX
1		***************************************
3. NON	E	
4		
5		<u> </u>

Did you claim a deduction for expenses connected with: (If answer to any question is "YES," check applicable boxes within that question.)

- F. A hunting lodge , working ranch or farm , fishing camp , resort property , pleasure boat or yacht , or other similar facility ? (Other than where the operation of the facility was your principal business.) YES NO
- G. Vacations for you or members of your family, or employees or members of their families? (Other than vacation pay reported on Form W-2.)

 YES XNO
- H. The leasing, renting, or ownership of a hotel room or suite \square , apartment \square , or other dwelling \square , which was used by you, your customers, employees, or members of their families? (Other than use by yourself or employees while in business travel status.) \square YES \nearrow NO
- I. The attendance of members of your family or your employees' families at conventions or business meetings? YES XNO

-		
SCHADULE C-3 (Form 1040)	COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX	Annual Contraction of the Assessment of the Contraction of the Contrac
1/ 5. Treasury Department Internal Rever to Service	Attach this schedule to your income (ax return, Form 1040. See instructions on page 2.	1963
businesses on this	of \$4,200 or more which were subject to social security taxes, do not fill in this page as Schedule C-3; if you had more than one business, combine profits (or less schedule.	osses) from all of your
	is shown on page 1 of form 1040)	
NAME OF SELF-EMPLO	RE THIMPHAPET CIRAMI 61-44 ELIOT AVE.	MASPETH, N.Y.
5460	ATOR CIRAMI	Social Security Number
L. Net prolit (or loss) amount if more	shown on line 27 Schedule C (Form 1040) (Enter combined 2024) 6	-1 21 377
an, nemedule v.	or subtract from net loss) losses of business property shown on line	2024
4. Net income (or loss)	from excluded services or sources included on line 3	00277 65
Specify exclude	ed services or sources	2 1 automorphism denomination derivation desirences.
	ss) from self-employment—	-
(a) From business ((line 3 less any amount on line 4)	20247 65
(b) From partnershi	ips, joint ventures, etc. (other than farming)	
n you have it	a minister, member of a religious order, or a Christian Science practitioner. Enter onlided or are filing Form 2031	
(d) From farming re	eported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040)	
(e) From service wi	ith a foreign government or international organization	a t despressive from the same of the same
(If line 5 is under	(or loss) from self-employment reported on line 5. Enter here and in item F below \$400, you are not subject to self-employment tax. Do not fill in rest of page.)	20247 65
7. The largest amount of	of combined wages and self-employment earnings subject to social	
security tax is	\$ 4,800 00	40 000 000
item G, below	ed by social security, paid to you during the taxable year. (For see "F.I.C.A. Wages" box on Form W-2.) Enter here and in	
	s line 8)	
11. Self-employment tox	come—line 6 or 9, whichever is smaller. Enter here and in item H, below	· · · · · · · · · · · · · · · · · · ·
	Do not detach	1 0 1
andminid mill r	The amounts reported on the form below are for your social security account. This are benefits, based on your earnings, payable to you, your dependents, and your survivorely and completely.	count is used in s. Fill in each
ECHEDULE SE (Form 104) U.S. Treasury Department Laternal Revenue Service	O.S. KLI OKI OI SELI-EMPLUIMERI INCUME	1963
Tadiento was award b		
M Colendar year 1963	tor other taxable year beginning 1963, ending 6/30/67	WRITE IN THIS SPACE
	S SUBJECT TO SELF-EMPLOYMENT TAX (Grocery store, restaurant, etc.)	1 13
C. BLDC # 8	number and street, city or post office, State) Y NTL, AIRFORT - JAIN AICA, N.Y.	
D. SOCIAL SECURITY A	COOUNT NUMBER (13) 103 1340	
PRINT OR TYPE NAM	ME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD F. FROM LINE 6	32242
E. PRINT OF TYPE HOL	ME ADDRESS (number and street or fural toute) G. FROM LINE 8, IF ANY	\$ 4800 00
(City or post office, St	· · · · · · · · · · · · · · · · · · ·	\$ 1000 100 HE
1 M	H. FROM LINE 10	s -0-

7

			•						3
FORM 34 U.S. Deasury De Internal Revenue	parlment			N OF INVESTME			9	TO BE ATT	DUR
Nome (as short	on page 1 o	of your tax	return)		-				
Address (number	T (V)	7	MARIA	DE CIRA	121				
	61-4	6	ELIOT	AVE.					
City or town, and i	17	PESH	- 11				-		
1. Qualified inve			property /	/,					-
NOTE: Includ	e your shar	e of invest	ment in property b	y a partnership, estate	trust, small b	usiness corporati	on, or less	or.	
Type of property	Line		(1) ile years	(2) Cost or basis		(3) oplicable percent		Qualified in (column 2 x	vestment
NEW	(a)		4 to 6	200 T		331/3		183.	51
PROPERTY	(6)		6 to 8		1	662/3			,
	(c)	8	or more			100	1		
USED	(d)		4 to 6			331/3			
PROPERTY (for dollar	(e)		6 to 8			663/3			
limitation see instructions)	(1)	8	or more			100		,	
4. Carryback and 5. TOTAL (line: 6. (a) Individuals (b) Estates and (c) Corporation 7. Individuals, esta Less: (a) Forei (b) Divid (c) Retire (d) 6. Balance (line 6 (Mo 9. (a) Enter amou (b) If line 8 is (c) Tota	carryover of a plus line COMPU (enter amount of trusts (enter amount on line in excess on all (add line carried person (add line (add line	of unused of 4)	OF TAX FO OF TAX FO ne 12, page 1, Fo rom line 25 or 26, line 5, Tax Comp (b), and (c)) ON BASED © parately, affiliated 00, whichever is left, enter 25% of the	R PURPOSES OF rm 1040) , page 1, Form 1041) utation Schedule, Form ON AMOUNT OF d groups, estates and tr	TAX	ON uctions)		4122 4122 4122 4122	-50
O. Investment cree	dit (enter an	nount on li	ne 5 or 9(c), which	SCHEDULE A	• • • • • • • • • • • • • • • • • • • •	••••••••		/>	85
any part of the i	nvestment i	n 1 above	was made by a p	artnership, estate, trust,	small busines	s corporation, or	lessor co	mplete the fo	llowing:
Name (Partnership, estate, trust, o			Address		-	Pro.		Used Life years	
					s		. S.		, , , cais
						,	-		
				9					
						-			

*		701		-	
FORM 1907 GEV. DEC. 1988 TRANSLUCENT	• •		RY STATEMENT	t sens	SANTES
Silletie	+Maleper+	-IKAMI)	Elevar 2	Canoli_	
		SUMMARY OF PROP	OSED ADJUSTMENTS		
YEAR ENDED	DEFICIENCY	OVERASSESSMENT	OTHER TAX (Specify) DEF. OR (O/A)	FENALTIES - INCREASE DA- (DECREASE)	Annaensarion Abdenationed Inchesedon (becaland)
1/2/61	s 47 (98 x1.	s	See 6658 (1)	11 874 63	
infailer.	60,017.29	marine	Sec 1:13 (2)	3:03037	
17/31/13	45,771.84.		See GV3 @	7188.59.	
		**		:	
TOTALS	s 'SI ch 7.24.	S AGREEMENT SECURED	NAME OF PERSON WITH	. 19,576,91.	5
. 1736.6	4.30	Teo.	Talvetore	L'estei	USSED
Lucado Trans Trans Les Sendo Sond	and for	te, tim Jacob	- 6671@.	1961 1962	7963
) , 3 · 5 · pg	1A, 12, 31, 31, 52, 54, 55, 55, 55, 55, 55, 55, 55, 55, 55	3, 1°C 2,5°C 2 -6	+ 2		

* U. S. GOVERNMENT PRINTING OFFICE : 1742 0-440444

FGRM 1908	S. TR	ADJUSTMENT -	TO INCOME	UE SERY	SCHEDULE	
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FORM 826-A	U. S. TRL JURY DEPARTMENT - INTERNAL REVENUE SERVILE	SCHEDULE 1.0. C
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FORM 886-A (REV. NOV. 1957) TRANSLUCENT	00 U. 1. T	EXPLANATION OF	ITEMS NUE SE		SCHEOULE.
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Suppleme	PAL FOR	m 1909 F3	R 90 D	ox Letter
	TREASURY PARTMEN	T - INTERNAL REVENUE	ESERVICE	SCHEDULE
	COMPUTATION OF IN	COME TAX - INDIVI	DUALS .	. 2
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1: Connected adjusts I the sear taxa	ble income (From schedul	le		\$ 91736.11
2. If tax table is applicable: Tax on corrected adjusted gros				\$
3. If tax table is NOT applicable, to	ax on corrected taxable	income - computed for:		\$
SINGLE SURVIVING PERSON SPOUSE	HEAD OF A HOUSEHOLD MA	LING SEPARATELY	MARRIED PERSONS	47693.00
4. Assertative tax, if computed (Fro.	m schedule	_) .		\$
5. Corrected applicable tax: Line	3, 07,4			\$ 47390.00
6. Less: A. Dividends received credit (From schedule		S	
B. Retirement income credit (F	rom schedule	_) :		1
C. Investment credit (From sche	dule)			
D. Other allowable credits if de	eductions Itemized:		_	0
7. Balance: Line 5 less total of am	ounts in line 6			\$ 47690,00
8. Plus: A. Tax from recomputing prior	year investment credit	a: new tel	\$	
B. Self-Employment tax on talu (From schedule	ener as corrected		276.00	216,00
3. Corrected income tax liability - L	ine 7 plus Line 8			\$ 47905.00
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1. Statutory deficiency or foverasco				\$ 47898 71
COMPUTA	ATION OF ADDITIONAL	The second secon	T OVERASSESSMEN	T
	SHOWN ON Y	OUR RETURN	AS	CORRECTED
12. Total income tax liability		\$ 207.79		\$ 47906 00
13. Less net adjustments:	S		\$ 6	10000
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B. F.I.C.A. tax credit			* Special Control	
C. Payments on estimated tax	anname.	1		1
D. Regulated investment compo- undistributed capital gain credit	ny			
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F. Sum of amounts A through E	\$ 397.79		S vo779	
G. Deduct previous refunds und credits		Y0779		207.79
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To a new toole is applicable: The one corrected adjusted gross income with	is Connected adjusted upossoras taxa	able income (From sched	ule		\$ 91736 11
Second content of the second content	Tex on corrected adjusted gros	ss income with	exemptions		\$
Activities at the spouse Housewold Frinks EPRATTELY MARKIED PERSONS 47,090 00 Activative tax, if computed (From schedule)	. If tex table is NOT applicable, t	ax on corrected taxable	income - computed for		IS
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FORM 1908 (REV. JULY 1964)	ADJUSTMEN	T - INTERNAL REVENT	JE SERV	SCHEDULS
Laluntais -	Margaret Giram	i .		TAXABLE YEAR
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Corrected adjusted grass taxa (Line 3 minus total of items under li	ole income	NET GAIN OR (LOSS) UNDER SECTION 1231	NET LONG-TERM CAPITAL GAIN OR (LOSS)	S //O = 99.3
Gams or (Losses) reported on re	ole income ne 4) R (LOSSES)	(LOSS) UNDER	NET LONG-TERM	NET SHORT-TERM
Corrected adjusted grass taxa (Line 3 minus total of items under li	ole income ne 4) R (LOSSES)	(LOSS) UNDER	NET LONG-TERM CAPITAL GAIN OR (LOSS)	OR (LOSS)

FORM 886-A (REV. NOV. 1957) TRANSLUCENT	EXPLANATION OF ITEMS	VENUE SERV.	SCHEDULE NO. C.
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	EXPLANATION C	F ITEMS		3.0
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FORM 1209	REASURY DEPARTMENT - INTERNAL REVE	NUE SERVICE	SCHEDULE
(REV. AUG. 1964) . CO	MPUTATION OF INCOME TAX - INDI	VIDUALS .	1.
AME OF TAXPAYER(S)			1
Spevatice + MAG	GARET CIKAMI		12/31/3
	2		is
1. Corrected adjusted grown taxable	le Income (From schedule)		1 110.3
2. If tax table is applicable: Tax on corrected adjusted gross	Income with		S
	on corrected taxable income - computed f		1
C	WELL AT 1 -		S
1000000	HOUSEHOLD MARRIED PERSONS	MARRIED PERSONS	61 439.4
. Alternative tax, if computed (From	schedule -		\$
. Corrected applicable tax: Line &	3.)-+		S 61 + 94
. Less:		Is	1
A. Divider.ds received credit (Fr	rom schildule)	-	1.
B. Retirement income credit (Fro	om schedule		
			4
C. Investment credit (From schedu	ale	1 -	1
D. Ciner allowable credits if ded	uctions itemized:		-
(From schedule	=7		1. 0
. Dalance: Line 5 less total of amou			S
. Plus:		16	61,439.4
A. Tax from recomputing prior ye	ear Investment credit	1, -	
A. Tax from recomputing prior ye (From schedule) B. Self-Employment tax on return		1, -	-
A. Tax from recomputing prior ye		771.60	775.6
A. Tax from recomputing prior ye (From schedule) B. Solf-Employment tax on return (From schedule	occommod .	771.60	S
A. Tax from recomputing prior ye (From schedule) B. Self-Employment tax on return	occommod .	777.60	\$ 61,266.0
A. Tax from recomputing prior ye (From schedule) B. Solf-Employment tax on return (From schedule	ne 7 plus Line 8	777.60	5 61,265.0
A. Tax from recomputing prior ye (From schedule) B. Self-Employment tax on return (From schedule) Corrected income tax liability - Lin Tax shown on return or as previous	ne 7 plus Line 8		10-47.7
A. Tax from recomputing prior ye (From schedule) B. Solf-Employment tax on return (From schedule) Corrected income tax liability - Lin Tax shown on return or as previous	ne 7 plus Line 8 ally adjusted action - difference between Lines 9 and 10		\$ 61,466.0
A. Tax from recomputing prior ye (From schedule) B. Solf-Employment tax on return (From schedule) Corrected income tax liability - Lin Tax shown on return or as previous	ne 7 plus Line 8 Bly adjusted Month-difference between Lines 9 and 10 MON OF ADDITIONAL YAX DUE OR OF	NET OVERASSESSMEN	\$ 61,466.0 1.047.7 \$ 60,677.7
A. Tax from recomputing prior ye (From schedule) B. Solf-Employment tax on return (From schedule) Corrected income tax liability - Lin Tax shown on return or as previous	ne 7 plus Line 8 ally adjusted action - difference between Lines 9 and 10	NET OVERASSESSMEN	\$ 61,466.0 1.047.7 \$ 60,697.7
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A. Tax from recomputing prior ye (From schedule) B. Self-Employment tax on return (From schedule) Corrected income tax liability - Lin. Tax shown on return or as previous Statutory deficiency price and computations.	ne 7 plus Line 8 Sly adjusted TION OF ADDITIONAL VAX DUE OR OF SHOWN ON YOUR RETURN S / 0 47.79	NET OVERASSESSMEN	\$ 61,466.0 1.047.7 \$ 60,697.7
A. Tax from recomputing prior ye (From schedule) B. Self-Employment tax on return (From schedule) Corrected income tax liability - Lin Tax shown on return or as previous Statutory deficiency From COMPUTATION Total income tax liability	ne 7 plus Line 8 ily adjusted month- difference between Lines 9 and 10 TION OF ADDITIONAL YAX DUE OR OF SHOWN ON YOUR RETURN	NET OVERASSESSMEN	\$ 61,466.0 1.047.7 \$ 60,697.7
A. Tax from recomputing prior ye (From schedule) B. Self-Employment tax on return (From schedule) Corrected income tax liability - Lin Tax shown on return or as previous Statutory deficiency (COMPUTA) Total income tax liability Less net adjustments: A. Income tax withheld	ne 7 plus Line 8 Sly adjusted TION OF ADDITIONAL VAX DUE OR OF SHOWN ON YOUR RETURN S / 0 47.79	NET OVERASSESSMEN	\$ 61,466.0 1.047.7 \$ 60,677.7
A. Tax from recomputing prior ye (From schedule) B. Self-Employment tax on return (From schedule) Corrected income tax liability - Lin Tax shown on return or as previous Statutory deficiency recommendation COMPUTATION Total income tax liability Less net adjustments:	ne 7 plus Line 8 Sly adjusted TION OF ADDITIONAL VAX DUE OR OF SHOWN ON YOUR RETURN S / 0 47.79	NET OVERASSESSMEN	\$ 61,466.0 1.047.7 \$ 60,677.7
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A. Tax from recomputing prior ye (From schedule) B. Self-Employment tax on return (From schedule) Corrected income tax liability - Lin Tax shown on return or as previous Statutory deficiency (COMPUTATE Total income tax liability Less net adjustments: A. Income tax withheld B. F.I.C.A. tax credit C. Payments on estimated tax	ne 7 plus Line 8 Sly adjusted TION OF ADDITIONAL YAX DUE OR OF SHOWN ON YOUR RETURN S / 0 47.79	NET OVERASSESSMEN	\$ 61,466.0 1.047.7 \$ 60,677.7
A. Tax from recomputing prior ye (From schedule) B. Self-Employment tax on return (From schedule) Corrected income tax liability - Lin Tax shown on return or as previous Statutory deficiency - COMPUTA; Total income tax liability Less net adjustments: A. Income tax withheld B. F.I.C.A. tax credit C. Payments on estimated tax D/ Regulated investment company undistributed capital gain credit	ne 7 plus Line 8 Sly adjusted TION OF ADDITIONAL YAX DUE OR OF SHOWN ON YOUR RETURN S / 0 47.79	NET OVERASSESSMEN	\$ 61,466.0 1.047.7 \$ 60,697.7
A. Tax from recomputing prior ye (From schedule) B. Self-Employment tax on return (From schedule) Corrected income tax liability - Lin Tax shown on return or as previous Statutory deficiency Example COMPUTATION Total income tax liability Less net adjustments: A. Income tax withheld B. F.I.C.A. tax credit C. Payments on estimated tax D/ Regulated investment company undistributed capital gain credit E. Provious assessments	ne 7 plus Line 8 Sly adjusted TION OF ADDITIONAL YAX DUE OR OF SHOWN ON YOUR RETURN S / 0 47.79	NET OVERASSESSMEN	\$ 61,466.0 1.047.7 \$ 60,677.7
A. Tax from recomputing prior ye (From schedule) B. Self-Employment tax on return (From schedule) Corrected income tax liability - Lin Tax shown on return or as previous Statutory deficiency - COMPUTA; Total income tax liability Less net adjustments: A. Income tax withheld B. F.I.C.A. tax credit C. Payments on estimated tax D/ Regulated investment company undistributed capital gain credit	ne 7 plus Line 8 Sly adjusted TION OF ADDITIONAL YAX DUE OR OF SHOWN ON YOUR RETURN S / 0 47.79	NET OVERASSESSMEN	\$ 61,466.0 1.047.7 \$ 60,697.7
A. Tax from recomputing prior ye (From schedule) B. Self-Employment tax on return (From schedule) Corrected income tax liability - Lin Tax shown on return or as previous Statutory deficiency Example of COMPUTATO Total income tax liability Less net adjustments: A. Income tax withheld B. F.I.C.A. tax credit C. Payments on estimated tax D/ Regulated investment company undistributed capital gain credit E. Provious assessments F. Sum of amounts A through E	ne 7 plus Line 8 Sly adjusted TION OF ADDITIONAL VAX DUE OR OF SHOWN ON YOUR RETURN S / 0 47.79 S / 0 47.79	NET OVERASSESSMEN	\$ 61,466.0 1.047.7 \$ 60,697.7
A. Tax from recomputing prior ye (From schedule) B. Self-Employment tax on return (From schedule) Corrected income tax liability - Lin Tax shown on return or as previous Statutory deficiency Example COMPUTATION Total income tax liability Less net adjustments: A. Income tax withheld B. F.I.C.A. tax credit C. Payments on estimated tax D/ Regulated investment company undistributed capital gain credit E. Provious assessments	ne 7 plus Line 8 Sly adjusted TION OF ADDITIONAL VAX DUE OR OF SHOWN ON YOUR RETURN S / 0 47.79 S / 0 47.79	NET OVERASSESSMEN	\$ 61,466.0 1.047.7 \$ 60,697.7
A. Tax from recomputing prior ye (From schedule) B. Self-Employment tax on return (From schedule) Corrected income tax liability - Lin Tax shown on return or as previous Statutory deficiency Friedway COMPUTAT Total income tax liability Less net adjustments: A. Income tax withheld B. F.I.C.A. tax credit C. Payments on estimated tax D. Regulated investment company undistributed capital gain credit E. Provious assessments F. Sum of amounts A through E C. Deduct revious refunds and/or	ne 7 plus Line 8 Sly adjusted TION OF ADDITIONAL VAX DUE OR OF SHOWN ON YOUR RETURN S / 0 47.79 S / 0 47.79	NET OVERASSESSMEN	\$ 61,466.0 1.047.7 \$ 60,697.7

FORM 1908 U. S. TR (REV. JULY 1964)	ADJUSTMENT -	TO INCOME	JE SER\	SCHELLE
Doluston . Margare	+ Cuinni			12/31/63
்.பிற்கால் அணைவை taxable Income reported on	return or an accusions by	opposed		\$ 16595.58
Additional income and unallowable deductions	5			
Denlarion			\$ 19679.58	
Truck expenses			4997 11	
D) wat			875.00	
(Christian explose	LS .		111 W	
) mirages			1173.20	
) itemized deduction				
1 country desidents			6,052.01	1
				77,813.7
YOTAL · (Line 1 and items under line 2)				\$ 94.408.
Nontaxable income and additional deductions				1
2) standard diduction			\$ 1000.00	
			1	
				/:
		9		1
				1
		•		-
Corrected subjumped transmit toxable income				1,000.0
(Line 3 minus total of items under line 4)				\$ 93,4088
GAINS OR (LOSSES)		NET GAIN OR (LOSS) UNDER SECTION 1231	CAPITAL GAIN OR (LOSS)	NET SHORT-TERM CAPITAL GAIN OR (LOSS)
Gains or (Losses) reported on return		s	s	s
INCREASE (DECREASE)				
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FORM 886-A (REV. NOV. 1987) TRANSLUCENT .	U. s. Ti	EXPLANATION OF ITEM	EVENUE SER :	SCHEDULE NO. 6
PLYATOCE	+ Macsaci	GRAMI		YEAR 1/31/63
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FORM 886-A GIEV. NOV. 1957) TRANSCUCENT	EXPLANATION OF IT	EMS .	Canada Canada
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y U. S.	TREASURY JEPARTMEN	T - INTERNAL BEVEN	IF CCO.	(1)
FORM 19U9				SCHEDULE NO.
	OMPUTATION OF IN	COME TAX - INDIV	IDUALS	6
SALVATORE + MI	AKGAKET C	CAMI		YEAR ENDED/PERIOD
I. Corrected adjusted			•	is /
Corrected adjusted gross or taxal If tax table is applicable:				93,402.81
ax on corrected adjusted gros	s income with	exemptions		s
3. If tax table is NOT applicable, to	ax on corrected taxable	income - computed for	:	S
PERSON SPOUSE	HOUSEHOLD LJ FIL	ING SEPARATELY	MARRIED PERSONS	48894.54
4. Alternative tax, if computed (From	n schedule		•	s
5. Corrected applicable tax: Line&	3.			\$ 48,894,34
6. Less: A. Dividends received credit (A.	F		\$	10,0,7,00
				-
B. Retirement income credit (Fr		_/		
C. Investment credit (From sched			18.81	
D. Other allowable credits if de	ductions itemized:		-	1785
. Balance: Line 5 less total of amo	unts in line 6			\$ 49 881 49
A. Tax from recomputing prior y (From schedule)	rear investment credit		\$	7,007
B. Self-Employment tax on return	n or as corrected			1
. Corrected income tax liability - Li	ine 7 plus Line 8			\$ 49.881.49
. Tax shown on return or ap provises	wip adjusted			1 1/10015
				\$ 1.51
Statutory deficiency octovers	difference betw	een Lines 9 and 10		1 45171.84
COMPUTA	TION OF ADDITIONAL	TAX DUE OR OF N	T OVERASSESSME	NT /
•	SHOWN ON YO	San Property and P	AS	CORRECTED
Total income tax liability	*	\$ 4109.65		\$ 4058. 40
Less net adjustments:	\$ 6	7.07.00	\$	49.881.49
A. Income tax withheld	863,20		863.70	
B. F.I.C.A. tax credit				
C. Payments on estimated tax				
Di Regulated investment company undistributed capital gain credit	1			
E. Previous assessments	シャナル・よら		3241 15	1.
F. Sum of amounts A through E	\$ 4,0965		\$ 3,246,45	-
G. Deduct previous refunds and/o credits	77764	choppe.	4,109.65	4,109.65
Additional tax op . (Catagengamentament)		\$ 0		\$ 4111194



U. S. TREASURY DEPARTMENT

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
FEDERAL BUILDING
35 TILLARY STREET
BROOKLYN, NEW YORK 11201

SEP 14 1965

IN REPLY REFER TO Form L-21 AU:R:90D

Mr. Salvatore Cirami and Mrs. Margaret Cirami 61-44 Eliot Avenue Maspeth, New York

Dear Mr. and Mrs. Cirami:

TAXABLE YEAR ENDED	DEFICIENCY
Dec.31,1961 Tax Penalty	\$47,698.21 \$14,309.46
Dec.31,1962 Tax Penalty	\$60,617.29 \$ 3,030.26
Dec.31,1963 Tax Penalty	\$44,771.84 \$ 2,238.59

In accordance with the provisions of existing internal revenue laws, notice is given that the determination of your income tax liability for the above-noted taxable year(s) discloses a deficiency (or deficiencies) in the amount(s) shown above. The attached statement shows the computation of the deficiency or deficiencies.

IF YOU AGREE to this determination, please sign the enclosed agreement, Form 870, and return it promptly to this office. An addressed envelope is enclosed for this purpose. The signing and filing of this agreement will permit an early assessment of the deficiency or deficiencies and will limit the accumulation of interest.

IF YOU DO NOT AGREE, and do not sign and return the enclosed form, the deficiency or deliciencies will be assessed for collection, as required by law, upon the expiration of ninety days from the date of this letter, unless within that time you contest this determination in the Tax Court of the United States by filing a petition with that Court in accordance with its rules, a copy of which may be obtained by writing to its Clerk, Box 70, Washington, D. C. 20044.

Very truly yours,

Sheldon S. Cohen Commissioner

By Charles A. Church District Director

Enclosures -Statement Agreement, Form 870 Addressed envelope

STATEMENT

Mr. Salvatore Cirami and Mrs. Margaret Cirami 61-44 Eliot Avenue Maspeth, New York

Tax Liability For The Taxable Years Ended December 31, 1961, December 31, 1962 and December 31, 1963

INCOME TAX

Year 1961 1962 1963	Deficiency \$ 47,698.21 60.617.29 44,771.84	Penalty Section 6651(a) \$11,924.55		Penalty Section 6653(a) \$2,384.91 3,030.86 2,238.59
Totals	\$153,037.34	\$11,924.55	·	\$7,654.36

Inasmuch as you failed to file a return for the year ended December 31, 1961 within the time prescribed by law, 25% of the tax has been added thereto in accordance with the provisions of section 6651(a) of the Internal Revenue Code of 1954.

The 5% penalty has been asserted for the years ended December 31, 1961, December 31, 1962 and December 31, 1963 in accordance with the provisions of section 6653(a) of the Internal Revenue Code of 1954.

Taxable Year Ended December 31, 1961 Adjustments to Taxable Income

Adjusted gross income disclosed	in the mature	C
Additional income and unallowable	in the return .	\$ 4,617.58
Additional income and unallowable		
(a) Interest income	\$ 50.75	,
(b) Rent expense	108.00	
(c) Insurance expense	1,607.09	
(d) Commissions expense	3,003.78	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1
(e) Loading charges	5,544.89	4
(f) Telephone expense	100.00	
(g) Travel and entertaining	1,772.88	
(n) Rental of trucks		
(i) Repairs and maintenance	67,716.12	it so that
(j) Road expenses		
	4.920.00	92,918.53
Total		\$97,536.11
Non-taxable income and additions	deductions:	I'll and my
(k) Standard deduction	\$1,000.00	
(1) Personal exemptions	4.800.00	5,800.00
Taxable income as adjusted		\$91,736.11
		4/21/20:22
		5 Y 2
	· · · · · · · · · · · · · · · · · · ·	Something of the

Explanation of Adjustments

- (a) It has been determined that interest income in the amount shown was unreported.
- (b) and (c) These amounts of the claimed deductions (deemed to be personal expenses) are disallowed because you have not established that they are allowable under any section of the Internal Revenue Codo of 1954.
- (d) through (j) inclusive These amounts of the business deductions claimed in Schedule "C" of Form 1040 are disallowed for lack of substantiation and/or because you have not established that they are allowable under any section of the Internal Revenue Code of 1954.
 - (k) The maximum standard deduction of \$1,000.00 is allowed.
 - (1) Deductions are allowed for the eight claimed personal

Computation of the Tax

Tamble income as adjusted Income tax liability Plus: Self employment tax Liability disclosed in the return Deficiency in income tax Penalty - Section 6651(a) Penalty - Section 6653(a)	
Taxable Year Ended December 31, 1962 Adjustments to Taxable Income	
Taxable, income disclosed in the return Additional income and unallowable deductions: (a) Interest income (b) Cest of lator (c) Truck rental (d) Truck repair and maintenance (e) Insurance expense (f) Telephone expense (g) Read expenses, tells and parking (i) Sales commissions (j) Christmas expenses (k) Itemized deductions Total Hon-taxable income and additional deductions: (1) Standard deduction Taxable income as adjusted	

6

Findanation of Adjustments

- (a) It has been determined that interest income in the enount sheen was unroported.
- (b) through (3) includive These amounts of the Lucinean deductions elemed in Schedule "C" of Form 10.0 are clearly one lack of substantiation and/or because you have not established that they are allowable under any section of the Internal Revenue Code of 1954.
- (k) and (1) Since you have failed to substantiate the itemized deductions claimed in your roturn, they are disallowed. In lieu, thereof, the standard deduction is allowed.

Computation of the Tax

Plus: Self e	colleged in the roturn	09.48 01.665.00 05.60 0 61,665.00 0 60,617.29 0 60,617.29 0 3,030.06
	Tamable Year Ended December 31, 19	63
Taxable incom	o disclosed in the return	\$16,595.58

	tional income and unallowable dods	\$19,639.58	
	(b) Truck elmences	49,972.11	
	(c) Pent expense		
	(d) Christman empenses	275.00	
	(c) Insurance accenso	111.25	
	(c) Therefore Continuo	1,175.20	
mas	(f) Plandred deductions	6.052.07	_7
Total	temable income and additional dedu		

(g) Standard deduction Texable income as adjusted

1.000.co

Emiliantica of Addressments

- (a) through (c) inclusive These encents of the business deductions challed in Seedule "C" of Form 1040 are disallered for lack of substantiation and/or because you have not established that they are allowable under any section of the Internal Revenue Code of 1954.
- (f) and (g) Since you have failed to substantiate the itemized deductions claimed in your return, they are disallowed. In lieu, thereof, the standard deduction is allowed.

Commutation of the Tax

disallemed for lack of substantiation and/or tecause you have not established that they are allemable under any section of the Internal Revenue Code of 1954.	
(f) and (g) Since you have failed to substantiate the itemized deductions claimed in your return, they are disallowed. In lieu, thereof, the standard deduction is allowed.	
Commutation of the Tax	
Taxable income as adjusted Income tax liability \$48,894.34	\$53,403.81
Less: Investment credit 12.85 Liability disclosed in the return	\$48,801.49 4,109,65
Deficiency in income tex Penalty - Section (653(a)	\$44,771.EL \$ 2,236.59

September 21, 1966

Mr. Charles A. Church, District Director U.S. Treasury Department Internal Revenue Service 35 Tillary Street Brooklyn, N.Y. 11201

61-44 Eliot Avenue Maspath, New York	d Margaret Cirami
Texable year ended	Deficiency
Dec. 31, 1961	
Tax	\$47,698.21
Penalty	14,309.46
Dac. 31, 1962	
Tax	60,617.29
Penalty	3,030.86
Dac. 31, 1963	
Ta x	44,771.84
Penalty	2,238,59

Dear Mr. Church:

Please be advised that I have been requested by the captioned tempoyers to advise you that we do not accept the determination as rendered by your office pertaining to the captioned matter.

I desire an informal conference and/or a re-audit.

Very truly yours,

LD:c - cc - Mr. Sakvatore Cirami

Louis N. DeStefano

1 orguez



U. S. TREASURY DEPARTMENT INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR 35 TILLARY STREET BROOKLYN, NEW YORK 11201

SEP 0 8 1966

IN REPLY REPER TO

3 R 22 AU:R:90D

Mr. Louis N. DeStefano Ba-Nor Brokerage, Inc. 50 Court Street Brooklyn, N. Y. 11201

Dear Mr. DeStefano:

Your Communication Dated: September 21, 1966

In re: Salvatore and Margaret Cirami

Your communication of above date is acknowledged and will be given proper consideration by our office.

You will be advised as to the action taken at a later date.

Very truly yours, District Director :

UNITED STATES DISTRICT COURT EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA.

v.

Plaintiff

SALVATORE CIRAMI, MARGARET CIRAMI, JAMES CIRAMI and MASPETH FEDERAL SAVINGS AND LOAN ASSOCIATION.

Defendants

CIVIL ACTION NO.

73C 274

COMPLAINT

COUNT I

Now comes the United States of America, by its attorney, Robert Morse, United States Attorney for the Eastern District of New York, and complains and alleges as follows:

I

This is a civil action brought by the United States of America to reduce federal income tax assessments against the defendants, Salvatore Cirami and Margaret Cirami, to judgment, to set aside a conveyance of certain real estate as being in fraud of creditors, and to foreclose the federal tax liens against that real estate, and to obtain a personal judgment against James Cirami for the proceeds received in consideration for a mortgage he executed using said property as security.

II

This action is commenced pursuant to Section 7401 of the Internal Revenue Code of 1954, at the direction of the Attorney General of the United States, with the authorization and sanction and at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury.

III

This Court has jurisdiction of this action under Title 28, United States Code, Sections 1340 and 1345, and under Sections 7402(a) and 7403 of the Internal Revenue Code of 1954.

IV

- (a) The defendant, James Cirami, resides at 61-44 Eliot Avenue, Maspeth, New York, which is within the jurisdiction of this Court.
- (b) The defendants, Salvatore Cirami and Margaret Cirami, reside at 420 San Genaro Street, Urb., Sagrado Corazon, Rio Piedras, Puerto Rico. Jurisdiction over these defendants may be obtained pursuant to Rule 4(e) of the Federal Rules of Civil Procedure, and Sections 302 and 308 of the Civil Practice Laws and Rules of the State of New York, because the tax liabilities which are the subject of this action arise out of business transacted within the State of New York, by the defendant, Salvatore Cirami.
- (c) Maspeth Federal Savings and Loan Association is a Federally chartered savings and loan association licensed to do business within the Eastern District of New York, which maintains an office for the conduct of its business at 56-18 69th Street, Maspeth, New York.

v

The defendants, James Cirami and Maspeth Federal Savings and Loan Association, are made parties hereto pursuant to the provisions of Section 7403 of the Internal Revenue Code of 1954, as they may claim some interest in the property, which is the subject of Count II of this complaint.

· VI

On March 3, 1967, a delegate of the Secretary of the Treasury made assessments of income taxes, interest and penalties against the defendants, Salvatore Cirami and Margaret Cirami, in the amounts, as indicated below and gave notice and demand of said assessments on March 3, 1967.

Period of Tax	Amount Assessed	Amount Outstanding
1961	\$ 47,698.21(T) 11,924.55(P1) 2,384.91(P2)	\$
	13,957.93(1)	69,073.39
1962	60,617.29(T) 3,030.86(P2) 14,101.41(I)	75,993.36
1963	44,771.84(T) 2,238.59(P2)	
	7,728.79(1)	54,639.40
	TOTAL	\$200,306,15

"T" indicates amount of tax assessed.

"P1" indicates amount of penalty assessed pursuant to 26 U.S.C. §6651(a).

"P2" indicates amount of penalty assessed pursuant to 26 U.S.C. §6653(a).

"I" indicates amount of interest assessed.

VII

On June 8, 1967, a notice of federal tax lien with respect to each of the tax liens described in Paragraph V above was filed in the Registrar's Office for Queens County, New York.

VIII

The taxpayer-defendants, Salvatore Cirami and Margaret Cirami, have refused to pay the assessments set out in paragraph VI above, and there remains due and owing on said assessments the sum of \$200,306.15, plus interest according to law.

WHEREFORE, the United States of America, plaintiff herein, prays as follows:

- 1. That this Court find, determine and adjudge that the defendants, Salvatore Cirami and Margaret Cirami, are liable for unpaid income taxes, interest and penalties assessed against them in the amount of \$200,306.15, plus interest according to law.
- 2. That the plaintiff, United States of America, does have and recover judgment against the defendants, Salvatore Cirami and Margaret Cirami, for unpaid income taxes, interest and penalties in the amount of \$200,306.15, plus interest according to law.
- 3. That the plaintiff, United States of America, be granted its costs and such other and further relief as this Court may find just and proper.

COUNT II

IX

The allegations contained in paragraphs I through VIII of Count I of this complaint are hereby reaffirmed, realleged, incorporated herein, and hereby made a part hereof.

X

Prior to April 14, 1964, the defendant, Salvatore Cirami, was the owner of the following described real property, with all improvements thereon, located in the borough and county of Queens, City and State of New York.

BEGINNING at a point on the southerly side of Eliot Avenue, distant 136 feet 4-3/4 inches easterly from the corner formed on the intersection of the southerly side of Eliot Avenue with the easterly side of Fresh Pond Road; running thence southerly at right angles to Eliot Avenue, 100 feet; thence easterly parallel with Eliot Avenue, 23 feet 2-1/2 inches; thence northerly again at right angles to Eliot Avenue and part of the distance through a party wall 100 feet to the southerly side of Eliot Avenue; thence westerly along said southerly side of Eliot Avenue, 23 feet 2-1/2 inches to point or place of BEGINNING.

XI

On April 14, 1964, the defendant, Salvatore Cirami, transferred and conveyed his interest in the real property described in paragraph X of Count II together with all improvements thereon to the defendant, James Cirami, for no consideration.

XII

The conveyance described in paragraph XI of Count II above was made without fair consideration and at a time when the defendant, Salvatore Cirami, was insolvent or rendered insolvent thereby, thereby making said conveyance subject to being set aside and disregarded pursuant to the provisions of Debtor and Creditor Laws, Section 273 and Section 278 of Volume 12 of McKinney's Consolidated Laws of New York.

XIII

In the alternative, the conveyance described in paragraph XI of Count II above was made with an intent on the part of the defendant, Salvatore Cirami, to hinder, delay or defraud the United States of America, which was at that time a present creditor of the defendant, Salvatore Cirami, thereby making said conveyance subject to being set aside and disregarded, pursuant to the provisions of Debtor and Creditor Laws, Section 276 and Section 278 of Volume 12 of McKinney's Consolidated Laws of New York.

XIV.

On May 21, 1968, the defendant, James Cirami, executed a mortgage in favor of the Maspeth Federal Savings and Loan Association in the amount of \$23,000.00, giving a security therefor the property conveyed by him as described in paragraph XI of Count II above.

Pursuant to the giving of the mortgage as described in paragraph XIV of Count II above, the defendant, James Cirami, did thereby receive \$15,071.30.

XVI

That Upon the setting aside of the conveyance described in paragraph XI of Count II above, as being in fraud of creditors as set forth in paragraphs XII and XIII of Count II of this complaint, said James Cirami thereby in equity becomes liable in his own person for the \$15,071.30 he received pursuant to said mortgage.

WHEREFORE, the United States of America, plaintiff herein, prays as follows:

- 1. That this Court find, determine and adjudge that the conveyance described in paragraph XI of Count II is fraudulent as to the creditors of the taxpayer-defendant, Salvatore Cirami, to wit, the United States of America, and that said conveyance be declared null and void, and that title to the real property described in paragraph XI of Count II above of this complaint be declared to be in Salvatore Cirami.
- 2. That this Court find, determine and adjudge that the tax liens of the United States described in Paragraph VI of Count I above are valid and subsisting liens against the property described in paragraph X of Count II above and superior to the claim of the defendant, James Cirami.
- 3. That this Court decree a sale of the real property described in paragraph X of Count II above of this complaint by a proper officer of the Court and a distribution of the proceeds of such sale be made to the United States of America in an amount sufficient to satisfy the liens of the United States of America on the property and liability of the

defendant, Salvatore Cirami, for taxes, penalties and interest assessed against him, plus interest according to law.

- 4. That the plaintiff, United States of America, does have and recover judgment against the defendant, James Cirami, in the amount of \$15,071.30, plus interest according to law.
- 5. That the plaintiff, United States of America, be granted its costs and such other and further relief as this Court may find just and proper.

ROBERT MORSE United States Attorney

Rw.

Assistant United States Attorney



UNITED STATES DISTRICT COURT for the EASTERN DISTRICT OF NEW YORK

Civil Action File No. Civil Action File No. 73C 274

UNITED STATES OF AMERICA, Plaintiff,			x x		
		aintiff,		X	
				x	
	٧.			X	ANSWER
SALVATORE C	TRAMT.	MARCADET	CTDAMT	X	
and JAMES	E CIRAMI, MARGARET S CIRAMI, Defendants.	CIRAMI,	X		
			X		
	Del	endants.		x	
				X	

Defendants SALVATORE CIRAMI, MARGARET CIRAMI and JAMES CIRAMI by their attorney, PETER R. NEWMAN as and for an answer, allege as follows:

FIRST DEFENSE

The complaint fails to state a complaint against Defendants upon which relief can be granted.

SECOND DEFENSE

Defendents admit the allegations in Paragraph I, X, XI, and XIV; allege that they are without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraphs II, III, so much of Paragraph IV (b) as relates to jurisdiction over these Defendants, V, VI, VII and IX; denies the allegations contained in Paragraphs VII, XII, XIII and XVI of the complaint; denies each and every allegation not specifically admitted or denied.

COUNTERCLAIM

As and for a counterclaim, the Defendants SALVATORE CIRAMI and MARGARET CIRAMI allege that there is due and owing to them from the Palintiff, the United States of America, the sum of \$10,000.00 in taxes illegally and erroneously collected.

WHEREFORE, SALVATORE CIRAMI, MARGARET CIRAMI and JAMES CIRAMI, pray as follows:

- 1. That this Court find, determine and adjudge that the Defendants SALVATORE CIRAMI and MARGARET CIRAMI are not liable for unpaid income taxes.
- 2. That the Defendants SALVATORE CIRAMI and MARGARET CIRAMI have judgment against the United States of America for income taxes erroneously and illegally collected.
- 3. That this Court find, determine and adjudge that the conveyance described in Paragraph XI of the Complaint is not fraudulent as to the creditors of the Taxpayer-Defendant SALVATORE CIRAMI.
- 4. That this Court find, determine and adjudge that the tax liens of the United States described in Paragraph VI of, the Complaint are not valid liens against the property described in Paragraph X of the Complaint and therefore are not superior to the claim of the Defendant JAMES CIRAMI.
- 5. That Defendants SALVATORE CIRAMI, MARGARET CIRAMI and JAMES CIRAMI be granted its costs and such other and further relief as the Court may find just and proper.

Peter R. Newman
Attorney for Defendants
23 Gary Road
Syosset, New York 11791
516 921-9060

TO:
Robert A. Morse
United States Attorney
Eastern District of New York
225 Cadman Plaza East
Brooklyn, New York 11201

UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA, X Civil Action #73C274

Plaintiff, X AFFIDAVIT

VS. X AFFIDAVIT

SALVATORE CIRAMI, ET AL., X X Defendant.

SALVATORE CIRAMI, being duly sworn deposes and says:

THAT he is one of the defendants in the above entitled action. That he submits this Affidavit in opposition to the plaintiff's motion to dismiss the counterclaim interposed by the defendants.

It has been your deponent's contention that he has made proper protest and that the counterclaim is proper and meritorious. The trial of the action will substantiate and sustain my position. That he has a good and meritorious defense and will be successful at the trial of the action.

Your deponent, in 1966, 1967 and 1968, appeared at various offices of the Internal Revenue Service and made payments under protest. These payments were made in the form of money orders and some of the money orders were marked "payment made under protest." In addition thereto, the Government attached insurance policies which would obviously indicate that any payment made from these insurance policies was also made under protest.

WHERE, it is your deponent's contention that sufficient statutory notice was given either orally and/or in writing to put

the Government and Internal Revenue Service on notice that the entire action was being protested. These meetings and payments were made subsequent to a Government audit which, when analyzed, will prove the defendant's counterclaim and defenses to the within action.

SALVATORE CIRAMI

Sworn to before me this 6th day of June 1973.

COMPAN S. SECRET

No. 24-7968550 Que. In Kings County

JDP: TAI: iq F. #730218

UNITED STATES DISTRICT COURT EASTERN DISTRICT OF NEW YORK

United States of America,

Plaintiff.

-against-

NOTICE OF MOTION

Salvatore Cirami, Margaret Cirami, James Cirami and Maspeth Federal Savings and Loan Association,

Civil Action No. 73 C 274

presidents. The fendants.

SIRS:

PLEASE TAKE NOTICE that upon the annexed affidavit of William M. Wolf, Acting District Director, Internal Revenue Service, the annexed memorandum of law and upon all the pleadings and proceedings heretofore had herein, plaintiff, United States of America, will move this court before the Honorable Walter Bruchhausen, Courtroom No. 2, Federal Court House, 225 Cadman Plaza East, Brooklyn, New York, on February 1, 1974 at 10:00 o'clock in the forenoon of that day or as soon thereafter as counsel may be heard for an order pursuant to Rule 56, Fed. R. Civ. P. granting partial summary judgment in favor of plaintiff, United States of America.

Dated: Brooklyn, New York

December 28, 1973

EDWARD JOHN BOYD V Acting United States Attorney Eastern District of New York Attorney for Plaintiff 225 Cadman Plaza East Brooklyn, New York

Thomas A. Illmensee

Assistant U.S. Attorney

William R. Morrow, Jr. Trial Attorney, Tax Division U.S. Department of Justice (Of Counsel)

TO: Peter R. Newman 200 Garden City Plaza Garden City, N.Y. 11530 UNITED STATES DISTRICT COURT EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA.

Plaintiff

ľ

:

CIVIL ACTION NO. 73 C 274

SALVATORE CIRAMI, MARGARET CIRAMI, JAMES CIRAMI and MASPETH FEDERAL SAVINGS AND LOAN ASSOCIATION,

Defendants

AFFIDAVIT OF WILLIAM M. WOLF

STATE OF NEW YORK) SS

COUNTY OF KINGS

I, WILLIAM M. WOLF, being first duly sworn, state:

- 1. That I am the duly acting District Director of Internal Revenue for the District of Brooklyn, New York.
- 2. That, acting in my official capacity, I have the official custody of of the files and records of the Internal Revenue Service relative to the following taxpayers: Salvatore Cirami and Margaret Cirami.
- 3. That I have caused an examination of the aforementioned records to be made and that the said records reflect the following:
 - (a) That on the dates listed below, assessments were made against Salvatore Cirami and Margaret Cirami, jointly and severally, for unpaid income taxes, penalties and interest, for the periods listed below, and in the amounts set forth below. Notices of these assessments and demands for payment thereof were duly made upon Salvatore Cirami and Margaret Cirami on the dates listed below:

Type of Tax and Taxable Periods Ended	Date of Assessments	Amounts of Assessments		Dates of Notice & Demand
Income 12/31/61	3/3/67	\$47,698.21 11,924.55 2,384.91 13,957.93	(P1) (P2)	3/3/67
Income 12/31/62	3/3/67	60,617.29 3,030.86 14,101.41	(P2)	3/3/67
Income 12/31/63	3/3/67	44,771.84 2,238.59 7,728.97	(P2)	3/3/67

T - Assessment Tax

Pl = Delinquency Penalty Pursuant to Section 6651, Internal Revenue Code of 1954.

P2 = Negligence Tax Penalty pursuant to Section 6653(a) Internal Revenue Code of 1954.

I = Assessed Interest

(b) That there is presently due to the United States from Salvatore Cirami and Margaret Cirami, joint'y and severally, by virtue of the assessments described above, the sum of \$200,306.15, plus accrued interest of \$68,020.55, to and including December 20, 1973, plus lien fees \$6.00, for a total of \$268,332.70. Interest will continue to accrue on this liability at a daily rate of \$27.03 after December 20, 1973.

William M. Wolf

William M. Wolf

Acting District Director

Internal Revenue Service

Subscribed and sworn to before me this _____ day of _Determiner, 1973.

Mille (5 Fice.

My commissions expires:

EDWARD S. FINN

OTARY PUBLIC, State of New York

No. 41-6299375

Qualified in Queens County

Commission Expires March 30, J.9.74

AFFIDAVIT OF MAILING

STATE OF NEW YORK COUNTY OF KINGS EASTERN DISTRICT OF NEW YORK, ss:
DASTERN DISTRICT OF NEW YORK, SS.
being duly sworn, says that on the
day of, I deposited in Mail Chute Drop for mailing in the
U.S. Courthouse, Cadman Plaza East, Borough of Brooklyn, County of Kings, City and
State of New York, a
of which the annexed is a true copy, contained in a securely enclosed postpaid wrapper
directed to the person hereinafter named, at the place and address stated below:
Sworn to before me this
day of
AFFIDAVIT OF PERSONAL SERVICES
STATE OF NEW YORK
COUNTY OF KINGS EASTERN DISTRICT OF NEW YORK, ss:
being duly sworn, says that he is employed in
the office of the United States Attorney for the Eastern District of New York. That on
the, he served a true copy of the annexed
on the office of
attorney for herein, located at
, City of New York, by
leaving a true copy of same with his clerk or other person in charge of said office.
Surann to hofens me this
Sworn to before me this day of

SIR:	CIVIL Action No. 73 C 274
PLEASE TAKE NOTICE that the within will be presented for settlement and signature to the Clerk of the United States District Court in his	UNITED STATES DISTRICT COURT Eastern District of New York
trict Court in his office at the U. S. Court- house, 225 Cadman Plaza East, Brooklyn, New York, on the day of,	United States of America,
19, at 10:30 o'clock in the forenoon.	Plaintiff,
Dated: Brooklyn, New York,	Against— Salvatore Cirami, Margaret Cirami, James Cirami and Maspeth Federal Savings and Loan Association,
United States Attorney, Attorney for	Defendants.
	NOTICE OF MOTION & AFFIDAVIT AND MEMORANDUM OF LAW
Attorney for	
	EDWARD JOHN BOYD V
SIR:	ActingUnited States Attorney, Attorney for -Plaintiff
PLEASE TAKE NOTICE that the within	Office and P. O. Address, U. S. Courthouse
is a true copy ofduly entered herein on the day of	225 Cadman Plaza East Brooklyn, New York 11201
U. S. District Court for the Eastern District of New York,	Due service of a copy of the withinis hereby admitted.
Dated: Brooklyn, New York,	Dated:, 19
, 19	
United States Attorney, Attorney for	Attorney for
Attorney for	
	FPI-LC-5M-8-73-7355

Thomas A. Illmensee Assistant U.S. Attorney (212) 596-3566 UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

U.S. DISTRICT COURT ED. NY.

DEC 28 1973

United States of America,

Plaintiff,

-against
Salvatore Cirami, Margaret Cirami,
James Cirami and Maspeth Federal
Savings and Loan Association,

Defendants.

MEMORANDUM OF POINTS AND AUTHORITIES IN SUPPORT OF THE UNITED STATES' MOTION FOR PARTIAL SUMMARY JUDGMENT

Thomas A. Illmensee Assistant U.S. Attorney (Of Counsel) EDWARD JOHN BOYD V
Acting United States Attorney
Eastern District of New 2022
225 Cadman Plaza East
Brooklyn, New York 11201



UNITED STATES DISTRICT COURT EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

Plaintiff

٧.

SALVATORE CIRAMI, MARGARET CIRAMI, :
JAMES CIRAMI and MASPETH FEDERAL :
SAVINGS AND LOAN ASSOCIATION, :

Defendants

: CIVIL ACTION NO. 73 C 274

MEMORANDUM OF POINTS AND AUTHORITIES IN SUPPORT OF THE UNITED STATES' MOTION FOR PARTIAL SUMMARY JUDGMENT

The United States of America has filed a complaint in this action seeking to reduce to judgment the outstanding tax liabilities of Salvatore Cirami and Margaret Cirami, jointly and severally. The complaint filed by the United States also seeks to set aside a certain conveyance of property to foreclose federal tax liens upon that property, and to obtain a personal judgment against defendant James Cirami. The motion for partial summary judgment now filed by the United States relates solely to reducing to judgment the tax assessments made against the taxpayers Salvatore Cirami and Margaret Cirami, jointly and severally.

QUESTIONS PRESENTED

- 1. Whether there exists any genuine issue as to any material fact concerning the validity and amounts of the tax assessments made against Salvatore Cirami and Margaret Cirami, jointly and severally.
- 2. Whether the United States is entitled to a judgment in regard to these tax assessments as a matter of law.

STATUTE INVOLVED

The statute involved herein is contained in the Appendix, infra.

STATEMENT OF FACTS

The United States of America has filed a complaint seeking to reduce to judgment certain outstanding tax liabilities of Salvatore Cirami and Margaret Cirami, jointly and severally. These assessments are specifically described in Paragraph VI and the details of the filing of each of such liens is described in Paragraph VII of the complaint of the United States. The assessments are also fully described in the affidavit of William M. Wolf, Acting District Director of Internal Revenue, which is attached as Exhibit A to the United States' motion for partial summary judgment.

In response to the complaint filed by the United States
Salvatore Cirami and Margaret Cirami, filed an answer on March 21,
1973. The answer filed by these defendants alleges that they are
without knowledge or information sufficient to form a belief as
to the truth of the allegations contained in Paragraphs VI and
VII, denies the allegations contained in Paragraph VII of Count One
of the Government's compla t wherein it is alleged that assessments
were made against these defendants and each such tax lien was duly
filed (Answer, Second Defense), and further, answers that the
complaint fails to state a complaint against defendants upon which
relief can be granted. (Answer, First Defense.)

The United States has now filed a motion for partial summary judgment regarding the assessments described in the attached affidavit of William M. Wolf, Acting District Director of Internal Revenue Service, upon the grounds that the defendants Salvatore Cirami and Margaret Cirami, jointly and severally, have failed to overcome the presumptive correctness of the assessments made against them and that the United States is thus entitled to judgment as a matter of law.

ARGUMENT

THE DEFENDANTS SALVATORE CIRAMI AND MARGARET CIRAMI HAVE FAILED TO OVERCOME THE PRESUMPTIVE CORRECTNESS OF THE ASSESSMENTS MADE AGAINST THEM

The defendants' answer constitutes no more than a general denial wholly insufficient at law to overcome any presumption.

Hence we have often held that mere formal denials or general allegations which do not show the facts in detail and with precision are insignificant to prevent the award of summary judgment. (Citations omitted.)

Engl v. Aetna Life Insurance Co., 139 F. 2d 469, 473 (C.A. 2, 1943). See also Liberty Leasing Co. v. Hillsum Sales Corp., 380 F. 2d 1013, 1015 (C.A. 5, 1967). Even if there are issues of fact, a summary judgment will be entered unless there exist "genuine" issues of fact, which are issues "which can be supported by substantial evidence. Riss & Co. v. Association of American Railroads, 190 F. Supp. 10, 17 (D. D.C., 1960). The whole purpose of summary judgment would be defeated if a case could be forced to trial by a mere assertion that a material issue is present without any showing of proof." Taylor v. Rederi A/S Volo, 249 F. Supp. 326, 328 (ED Pa., 1966). Thus:

As stated in Rule 56(a), his [the party against whom summary judgment is sought] response by affidavits or otherwise must set forth specific facts showing that there is a genuine issue for trial.

Chapman v. Rudd Paint & Varnish Co., 409 F. 2d 635, 643 (C.A. 9, 1969).

One against whom a motion for summary judgment is filed is therefore under a duty to show that he can produce evidence at the trial, and is not entitled to a denial of that motion upon the unsubstantiated hope that he can produce such evidence at the trial. (Citation omitted.)

Chapman, supra, at p. 643. In the instant case, Salvatore Cirami and Margaret Cirami cannot make the required showing.

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ments made by a delegate of the Secretary of the Treasury are presumptively correct and establish a prima facie case of liability.

<u>United States v. Rindskopf</u>, 105 U.S. 418 (1881); <u>United States v.</u>

<u>Molitor</u>, 337 F. 2d 917 (C.A. 9, 1964); <u>United States v. Strebler</u>,

313 F. 2d 402 (C.A. 8, 1963); <u>United States v. Lease</u>, 346 F. 2d

696 (C.A. 2, 1965). Thus, the burden of proving that such assessments are erroneous rests upon the taxpayers. <u>United States v. Lease</u>,

<u>supra</u>; <u>Paschal v. Blieden</u>, 127 F. 2d 398 (C.A. 8, 1942).

The pleadings and affidavit submitted by the United States
establish that assessments were duly made and there exists a <u>prima</u>

<u>facie</u> case of liability and the Government is entitled to a judgment
as a matter of law.

CONCLUSION

For the reasons stated above, it is respectfully submitted that the motion of the United States for partial summary judgment should be granted.

EDWARD JOHN BOYD V

EXECUTE AXX EXECUTE

Acting United States Attorney

By:

THOMAS A. ILLMENSEE

Assistant United States Attorney

Of Counsel:

WILLIAM R. MORROW, JR. Trial Attorney, Tax Division U. S. Department of Justice Washington, D. C. 20530 - 5 -

APPENDIX

Federal Rules of Civil Procedure (28 U.S.C.):

RULE 56. SUMMARY JUDGMENT

...

- (a) For Claimant. A party seeking to recover upon a claim, counterclaim, or cross-claim or to obtain a declaratory judgment may, at any time after the expiration of 20 days from the commencement of the action or after service of a motion for summary judgment by the adverse party, move with or without supporting affidavits for a summary judgment in his favor upon all or any part thereof.
- (c) Motion and Proceedings Thereon. The motion shall be served at least 10 days before the time fixed for the hearing. The adverse party prior to the day of hearing may serve opposing affidavits. The judgment sought shall be rendered forthwith if the pleadings, depositions, answers to interrogatories, and admissions on file, together with the affidavits, if any, show that there is no genuine issue as to any material fact and that the moving party is entitled to a judgment as a matter of law. A summary judgment, interlocutory in character, may be rendered on the issue of liability alone although there is a genuine issue as to the amount of damages.

MAR 18 1974

UNITED STATES DISTRICT COURT EASTERN DILTRICT OF NEW YORK

UNITED STATES OF AMERICA,

N'PECED

Plaintiff,

-against-

: No. 73 C 274

SALVATORE CIRAMI, MARGARET CIRAMI, JAMES CIRAMI and MASPETH FEDERAL SAVINGS and LOAN ASSOCIATION, : March 18, 1974

Defendants.

MEMORANDUM and ORDER

BRUCHHAUSEN, D. J.

The plaintiff moves for an order, pursuant to Rule 56 of the Federal Rules of Civil Procedure, for partial summary in its favor.

There being no opposition to said motion, it is in all respects granted.

Settle order on five (5) days' notice.

It is so ordered.



Copies hereof are being forwarded to the attorneys for the respective parties.

Senior U. S. D. J.

UNITED STATES DISTRICT COURT EASTERN DISTRICT OF NEW YORK

-----X

UNITED STATES OF AMERICA,

Plaintiff:

:

:

:

v.

CIVIL ACTION NO. 73 C 274

SALVATORE CIRAMI, MARGARET CIRAMI, JAMES CIRAMI and MASPETH FEDERAL SAVINGS AND LOAN ASSOCIATION.

Defendants :

JUDGMENT

UPON, the motion of plaintiff, United States of America, by its attorney DAVID G. TRAGER, United States Attorney, Eastern District of New York, the affidavit of William M. Wolf, Acting District Director of Internal Revenue, District of Brooklyn, New York, all pleadings and papers heretofore filed herein, and more than one claim for relief having been presented in the action, and multiple parties involved, and the memorandum and order of this Court dated March 18, 1974, and the said motion having duly come on to be heard on the 1st day of February, 1974, and there being no opposition to the motion and it being expressly determined that there is no just reason for delay it is

ORDERED, ADJUDGED AND DECREED that plaintiff's motion for partial summary judgment against defendants Salvatore and Margaret Cirami for unpaid income taxes, penalties and interest for the taxable periods ending December 31, 1961, December 31, 1962, and December 31, 1963 is hereby granted in all respects, and it is further

ORDERED, ADJUDGED AND DECREED that plaintiff have final judgment against defendants Salvatore and Margaret Cirami for their tax liability in the amount of \$270,792.43, and that defendants Salvatore and Margaret Cirami's liability be joint and several, and that interest duly occase on this judgment after its entry, and it is further

- 2 -

ORDERED, ADJUDGED ID DECREED that said final judgment against defendants Salvatore ' A Margaret Cirami be entered forthwith.

Dated: Brooklyn, New York
June 12, 1974

Walter Bruchhauser

U. S. DISTRICT COURT E.D. N.Y.

UNITED STATES DISTRICT COURT

DEC 23 1974

Eastern District of New York

UNITED STATES OF AMERICA,

Plaintiff,

Docket No.

-against-

73- Civ. 274

SALVATORE CIRAMI MARGARET CIRAMI JAMES CIRAMI, and MASPETH FEDERAL SAVINCS and LOAN ASSOCIATION,

Defendants.

ENTRY OF APPEARANCE

The undersigned hereby enter their appearance for James Cirami and Margaret Cirami, in the above-entitled cause.

Dated: December 20, 1974

WAGMAN, CANNON & MUSOFF

David Kipper

Attorney for Defendants

136 East 57th St.

New York, N.Y. 10022 tel. (212) 758-3594

3

UNITED STATES DISTRICT COURT EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

v.

Plaintiff,

NOTICE OF MOTION

Civil Action No.

SALVATORE CIRAMI, MARGARET CIRAMI, JAMES CIRAMI and MASPETH FEDERAL SAVINGS AND LOAN ASSOCIATION,

73 C 274

Defendants.

SIRS:

PLEASE TAKE NOTICE that upon the annexed affidavit of Salvatore Cirami, the annexed memorandum of law and upon all the pleadings and proceedings heretofore had herein, defendants, Salvatore and Margaret Cirami will jointly move this Court before the Honorable Walter Bruchhausen, Courtroom No. 2, Federal Court House, 225 Cadman Plaza East, Brooklyn, New York, on May 27, 1975 at 10:00 o'clock in the forenoon of that day, or as soon thereafter as counsel may be heard, for an order, pursuant to Rule 60(b)(6), Fed. R. Civ. P., vacting the summary judgment entered in favor of the plaintiff against Salvatore Cirami and Margaret Cirami on June 12, 1975 in the amount of \$270,792.43, plus statutory interest.

DATED: New York, New York

April 25, 1975

WAGMAN, CANNON & MUSOFF, P.C.

WALLACE MUSOFF

Attorney for Defendant Margaret Cirami

CARL MIONE, Esq.

Attorney for Defendant Salvatore Cirami

UNITED	STATES	DISTR	ICT	COURT
EAS TERN	DISTR	ICT OF	NEW	YORK

UNITED STATES OF AMERICA,

Plaintiff, :

AFFIDAVIT

v.

SALVATORE CIRAMI, MARGARET CIRAMI, JAMES CIRAMI and MASPETH FEDERAL SAVINGS AND LOAN ASSOCIATION,

: CIVIL ACTION NO. 73 C 274

Defendants.

STATE OF NEW YORK)

COUNTY OF NEW YORK)

SALVATORE CIRAMI, being duly sworn, deposes and says:

- 1. He is a defendant in the captioned proceeding.
- 2. During the calendar years 1961, 1962 and 1963, he operated a business known as Air Freight Haulage Co., which was engaged in the business of supplying truck transportation services for merchandise of its customers.
- 3. During each of the years 1961, 1962 and 1963, the receipts and expenditures of Air Freight Haulage Co. were reflected in the regular course of business. The business books and records were maintained by an accountant.

- 4. During each of the years 1961, 1962 and 1963, the receipts and deductible business expenses of Air Freignc Haulage Co., were reflected in Schedule C of my joint income tax return filed with the Internal Revenue Service, which returns were prepared by my accountant.
- 5. On September 14, 1966, I was forwarded a letter from the District Director of Internal Revenue, Brooklyn District. I have recently been advised that this document is a statutory notice of deficiency (See Exhibit B attached to the Memorandum of Law attached herewith).
- 6. I gave such document to my then accountant
 Louis DeStefano who advised me that he was taking appropriate
 action in response thereto.
- 7. To the best of my knowledge and recollection the next event which occurred was the appearance of a Revenue Officer who advised that assessments had been made against my wife and myself and that he was required to collect such assessments.
- 8. During the years subsequent to the assessments and before the government served a summons on me in this action, I made some payments on the assessments, each payment being made under protest.

- 9. When the summons was served upon me in the instant action, I went to Mr. DeStefano who referred me to Peter Newman, Esq.
- 10. Mr. Newman agreed to represent my former wife, Margaret, my son, James and myself in this proceeding.
- 11. Mr. Newman and I met on some three occasions including the initial conference at which time we only discussed personal background information.
- 12. It was not until my present attorney, Mr. Mione took possession of Mr. Newman's files in this matter did I know that the United States had taken summary judgment against my former wife Margaret and myself.

Salvatore Cirami

Subscribed and Sworn to before me, this 20 day of April, 1975,

xuvia

DAVID L. KIPPER
Notary Public, State of New York
No. 31-4519610 New York County
Term Expires March 30, 1976

UNITED STATES DISTRICT COURT EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

Plaintiff

v. .

: CIVIL ACTION NO. 73-C-274

SALVATORE CIRAMI, et al., : UNITED STATES NOTICE

: OF MOTION

Defendants

-----x

SIRS:

PLEASE TAKE NOTICE that upon the annexed Memorandum of Points and Authorities in Support of Application and Motion for Preliminary Injunction, the annexed Memorandum in Support of Motion for Leave to File a Second Amended Complaint, the annexed Memorandum in Support of Motion to Compel Accounting, the annexed Memorandum in Support of Motion for Partial Summary Judgment, and upon all the pleadings and proceedings heretofore had herein, plaintiff, United States of America, will move this Court before the Honorable Walter Bruchhausen, United States District Judge, at the United States Courthouse, 225 Cadman Plaza East, Brooklyn, New York, on May 27, 1975, at 10:00 o'clock in the forenoon of that day or as soon thereafter as counsel may be heard for an Order granting the United States of America preliminary injunctions against James Cirami, Nancy Cirami, Diggs Management Corp., Jacob Zeligfeld and Angela Cirami pursuant to Rule 65(b), Federal Rules of Civil Procedure,

for an Order granting the United States of America leave to file a Second Amended Complaint pursuant to Rules 15(a)(c) and 20, Federal Rules of Civil Procedure, for an Order compelling the defendant James Cirami to account forthwith or be preclied from introducing evidence in the action pursuant to Rules 26, 34 and 37, Federal Rules of Civil Procedure, for an Order granting the United States of America partial summary judgment pursuant to Rules 54(b) and 56, Federal Rules of Civil Procedure, and for leave to take oral depositions of and to allow production of documents by, Nancy Cirami on May 28, 1975 and Angela Cirami on May 29, 1975, pursuant to Rules 30(a) and 34(b), Federal Rules of Civil Procedure.

Dated: Brooklyn, New York May /4 , 1975

> DAVID G. TRAGER United States Attorney

By:

LEWIS TESSER

Assistant United States Attorney United States Courthouse 225 Cadman Plaza East Brooklyn, New York 11201 (212) 596-5521

WILLIAM R. MORROW, JR.
Trial Attorney, Tax Division
U.S. Department of Justice
Washington, D.C. 20530
(202) 739-3335

TO: Wagman, Cannon & Musoff, P.C.
Attorneys of Record for Margaret Cirami and James Cirami
136 East 57th Street
New York, New York 10022

Carl N. Mione, Esquire Attorneys of Record for Salvatore Cirami Suite 1107 32 Court Street Brooklyn, New York 11201

Friedland & Masone, Esquires
Attorneys of Record for Maspeth Federal Savings and
Loan Association
69-34 Grand Avenue
Maspeth, New York 11378

Nancy Cirami 259-34 149th Road Rosedale, New York 11422

Diggs Management Corp. c/O Segal Werner & Segal, Esquires 1535 Flarbush Avenue Brooklyn, New York 11210

Jacob Zeligfeld 139 Hewes Street Brooklyn, New York 11211

Prudential Insurance Company of
America
16 Court Street
Brooklyn, New York 11201

Angela Cirami 137-15 257th Street Rosedale, New York 11422

MAY 97 875

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Civil Action No. 73 C 274

AFFIDAVIT

UNITED STATES DISTRICT COURT EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA.

Plaintiff

SALVATORE CIRAMI, et al.,

Defendants

DISTRICT OF COLUMBIA) CITY OF WASHINGTON) ss.:

WILLIAM R. MORROW, JR., being duly sworn, deposes and says:

I am a Trial Attorney, Tax Division, United States Department of Justice, Washington, D.C., having primary responbilility in this action;

I am the plaintiff's Trial Attorney who was privy to the conversations recited in the United States Memorandum in Opposition to the Motion to Vacate Judgment entered June 12, 1974, for which this affidavit is submitted.

Sworn to before me this _...

day of May, 1975.

Just Commence in its itself

(Notarial Seal)

UNITED STATES DISTRICT COURT EASTERN DISTRICT OF NEW YORK	
UNITED STATES OF AMERICA, :	
Plaintiff, :	
SALVATORE CIRAMI, MARGARET CIRAMI,	AFFIDAVIT
JAMES CIRAMI and MASPETH FEDERAL : SAVINGS AND LOAN ASSOCIATION,	CIVIL ACTION NO. 73 C 274
Defendants.	
x	
STATE OF NEW YORK)	

BERNARD ZIPERN, being duly sworn, deposes and says the following:

COUNTY OF NEW YORK

- 1. I am a registered public accountant in the State of New York, with offices at 382 South Oyster Bay Road, Hicksville, New York.
- I have been engaged in the practice of accountancy for some 25 years.
- 3. During the years 1962 and 1963, I was a partner in the firm of Zipern & Cooper, 382 Sou h Oyster Bay Road, Hicksville, New York.
- 4. During the years 1962 and 1963, Zipern & Cooper was engaged by Salvatore Cirami d/b/a Air Freight Haulage Co. to audit



the books and records of the company and prepare and file tax reports.

- 5. As part of the services rendered to Air Freight Haulage Co., Zipern & Cooper maintained the check disbursements journal, Exhibit A, for the period from January 1963 through November 12, 1963, and performementally bank reconciliations.
- 6. The fact that the payees are not listed in the check disbursements journal is not uncommon in the practice of accountancy as the check stubs and cancelled checks were available. The omission of the payee is a time-savings device. In performing the bank reconciliation, the check number and amount is compared with the check stub book and/or cancelled check. An inverted checkmark was used to corroborate the payee, check number and expenditure.
- 7. Zipern & Cooper prepared the Forms 1040 of Salvatore and Margaret Cirami for the years 1961 and 1962. Schedule C of each return reflecting Income and Business Deductions of Air Freight Haulage Co. was prepared from the books and records of Air Freight Haulage Co. contemporaneously maintained and from any additional data secured from management.

Sworn to before me this

day of . . . , 1975.

Notary Public

DAVID C. KIPPER
Notary Public, State of New York
No. 31-4519310 New York County
Term Expires March 30, 1975

EASTERN DISTRICT OF NEW YORK		
UNITED STATES OF AMERICA,	- x	
Plaintiff,	:	
v.	:	AFFIDAVIT
SALVATORE CIRAMI, MARGARET CIRAMI, JAMES CIRAMI and MASPETH FEDERAL SAVINGS AND LOAN ASSOCIATION,	:	CIVIL ACTION NO. 73 C 274
Defendants.	: - x	
STATE OF NEW YORK) COUNTY OF NEW YORK ; ss.:		

SEYMOUR UNTERBERG, being duly sworn, deposes and says the following:

- 1. I am a registered public accountant in the State of New York, with offices at 114 Old Country Road, Mineola, New York.
- I have been engaged in the practice of accountancy since 1949.
- 3. During the years 1961 and 1962, I was engaged by Salvatore Cirami d/b/a Air Freight Haulage Co. to audit the books and records of the company and prepare and file tax reports. For 1961 and 1962 I can personally state that all of the books and records indicated herein were kept in the ordinary course of business.

- 4. Exhibit A is the check disbursements journal of Air Freight Haulage from which I verified disbursements in 1961 and 1962.
- 5. Exhibits B-1, B-2, B-3, B-4 and B-5 are the check stubs of Air Breight Haulage Co. for January 1959 June 16, 1962 which I used to verify check disbursements as set forth in the check disbursements journal, Exhibit A.
- 6. There was in existence one or more check stub books for the period from June 17, 1962 through December 31, 1962 which I used to verify check disbursements as set forth in the check disbursements journal Exhibit A.
- 7. In accordance with my employment by Air Freight Haulage Co., I, or employees under my direction and control, would, on a monthly basis from January 1961 through December 31, 1962, verify each payee and amount set forth in Exhibit A through the cancelled checks, check stubs and bills.
- 8. The red "C" next to the check number in the Check Disbursements Journal denotes that I, or my employee, verified that the particular check cleared the bank in the month during which it was drawn.
- 9. Where a check did not clear the bank in the month it was drawn, I would show the month it cleared by a circle around a number. The numbers "1" through "12" signified the months

January through December, respectively. As an example, check number 13529 (page 228) drawn March 30, 1962 and payable to Pioneer Terminal in the amount of \$3.59 cleared the bank in April 1962 and is so denoted by the number "4" circled in red ink.

as counsel for Margaret Cirami and James Cirami, I attempted to verify per the cash disbursements journal, check stubs, payroll books and other available records, the business expenses claimed on the tax returns of Salvatore and Margaret Cirami for the years 1961, 1962 and 1963. My findings are set forth in Exhibit A-1 appended hereto and indicate that, with minor exception, all of the business deductions claimed by Salvatore and Margaret Cirami on their joint 1961, 1962 and 1963 income tax returns are fully substantiated by the available books and records of Air Freight Haulage Co.

Seymour Unterberg

Subscribed and sworn to before me this . . . day of June 1975.

Notary Public

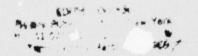


EXHIBIT A-1 1961

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IRS ETAM 1961. 64,63 INVESTIGATION OF "LANDING CHARGES" (CONT'D)

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SAL C.KAMI

IN VESTIGATION OF TRAVEL AND ENTERTHING.

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-	6/6/6, 119 x NAT SIGERAN CO.	667	14	V	1 + 1 - 1	A.B-1	
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-	7/2/61 14081 INTL Havez	9541	Y	1	HH	A, B-2	
	8/8/61 14/87 INTL HOTEL	6873	V	V	144	A, B-2	
-	8/11/01/14/96 NAT SIERNAN G.	8450	1	V		A, B-2	
	9/13/61/14/9, INTE HOVE	14751	V	V		A. B-2	
-+	9/47/61/1/5/4 SCHWEPPES LTD	6-	1	1		A.B-3	
	9/10/11/11/5/9 FRED SPITZ	7471	1/	V		A. B - 3	
	9/49/61/14531 INTERNATIONAL HOTEL	6783	1	1.		A, 6-3	
	Grolo 18534 FORE NEW YORKER	1786	1	1		A, 8-3	
	9/19/41 17533 AMERICAN EXPRESS 6	11-	1	1/		A, B-3	
	9/19/61 14534 HOTE CONTINENTAL	7430	1/	1		A. B-3	
	iofo/61146no NAT SIERAM	88-	1.1	11	111	A. B-3	
	10/11/61 1×607 INTERNATIONAL HOTEL	6/4	1	11		A. B-3	
	10/17/61/14640 Porters Clas Vac	1191	1.1	17		A, 8-3	
	11/3/6, 14741 INTERNA WAL HITE	3430	1.7	17	111	A, B-3	
	15/1/61 14989 & MINTON (XMAS GA		1	1.7		A, B-3	
	y 991 L CLIRCA (XMAS)	10-	1	17	1-1-	A.B-3	
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	13006 P. SURKO (XMAS	10	M	1		A 16-3	
	1 July 13009 S NEWHALL (XMAS	(2)	1	14		A.6-3	
-	1749/6, 130 V8 FAIRLIAY LIQUELS _	Y80 V3	1	~		A, B-4	
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IRS EXAM 1961, 64 63
INVESTIGATION OF "FENTAL OF TRUCKS"

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0	17	12226	JAMES SCIBERER	1111111	37		6-2
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2		10008	J. GEHLING		975		12 1
3		10030	WM WARD	1111111	13-		A,6-2
ı		18031	K. CAHIR		1114-	7/1/1	A .B-2
		10232	R. MACH	1 1 1 1 1 1 1 1 1 1	1110-	1	1,6-2
	1	12934	E. NOONAN		1 10-		A.B-2
		12235	JOHN SCHRANK	+++++++	11119		A. B-2
		12336	M. HANDELMAN	1	9 -		A . G - 2
		12238	G. KOUCELAK	1-++	10-		A,B-2
		12239	ALFRED MOTO	1+++	25-	1	9,6-2
		6460	PALTO MURCHISON	++++++	20-	7	A .B-2
	19	12243	GEO. ROBBIN	 		Y	A.B-2
		12311	L.LA SALA	++ -+ +	200 -	7	A, 8-2
			1	1	200	4 4	A, 8-2
	SEPT 15	12440	JOHN DUBM			1/1	
		12451	1224 FRAZIO		20-	///	A, B-2
	21	12477		†*;	1-1-1-1-1		A.B-2
	23	12491	JACK NEARHIN		3350	1	A. B-2
	25	12509	JOHN M. POLLACK	-		V/	4,6-2
· · · · · ·	26	12510	R DEPRIMA	 	150-	1	A. B-2
	30	12546	J. ALERIS		1050	YKHHI	A, B-2
	* 16	12452	TOM SERAGA		10 -	V 1 1	A,B-3
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	/ /	10173	VINCENT BUTERD		20-		A,B 2
	600	12548	HERTZ CORP				11149
		12565	S. FINKELBENG		150-	7	A, B-3
	+		* Commence of the Commence of		16-	1	A,B-3
-			J.ALERIS		12-1		A, G-3
		12604	J.ALERIS		15-		A, B-3
	13	12610	J. DUAR	+ +	160-		P, B-3
			M. RYCHROI		10-		A.B-3



1RS EXAM 1961, 63, 63 INVESTIGATION OF "RENTAL OF TRUCKS"

1961 RENTAL OF TRUCKS EXHIBITS AMOUNT PAY TO DATE CKH DCT 21 12655 J. DUDA 50 A. B-3 12656 10 J ALERIS A. B-3 28 12688 3831 J. PROVENEZANO A , B-3 A , B-3 NOV. 7 12749 25139 HERTZ CORP. 166640 Paymento to NASAN TRICK RENTAL 18080-" TAKEC" agreemento to pay Nessentine contractino Reality NASSAU TRUCK KINTAL ROCK erei at the noted borden truck for the rental of who takes the persech SAL (1RAM) AIN FREIGHT HAUSIRGE CO LONG ANTRUCK ENTRE & SUCULAR 23 1805 no all a tod to much lines 111 11500 Joan towards 18080 27 formal Entry 1/31/61 28 restal to MASA TRUM ROUTE 4800 31 aunal Entry # 10 1486: 17/31/61 TOTAL PER TAX RETURN 611/6/ 37 39

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38 SOURCES: CD JRHL 39 CHECK STUBS 40 WORK SILL TO EXHIBITS: A, B-2,	7		

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170-	41574	400-406-484-	520-	7774
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IRS EXAM 196 62,63
INVESTIGATION OF REPAIRS + MAINTENANCE OF TRUCKS"

1,00	CK RE	PAIR		VOLES	EXHIBI
DATE	C114	Pay 70	AMOUNT	STUB	
JAN 3	CK#	PAY TO		20134	Tarre .
	11258	AMITY AUTO	895		A
14	11261		5.5		4
	11314	L. KO-SXSINS	200 - V		A
14	11315	W. TILLOTSON	25 - 1		A
FEB 6	11407	Amiry Auro	480 V		Α
6	11408	PORTLYN MOTORS	6350 V		A
6	11411	R. ROORIGUEZ	20 - V		A
6	11429	W. TILLOTSON	25-1	,	A
18	11468	W. TICCOTSON	25- 1		A
27	11500	L.I. RED TRUCK	4807		A
27	11506	6 RODRISUEZ	104 - V	1111	A
MAR4	11518	W TILLOTSON	25-1	1	A B-
8	11536	TON GERNGHTY AUTO	2-1/		A, 3-
11	11560	w TILLOZEN	25 - 1	111	A, B-
18	11583	W TILLOTSON	25-1	1	A.P.
20	11588	F. DC MORATO	125 - V		A, 8-
20	11587	a victor	80-1	711	A,B-
20	11590	P MINTON	100-V	; 11	6,8-
20	11591	J SILVERHAN	100 - 1		A. B-
2/	11652	FRANK'S SHOP	75-1	1110	A. B-
21	11604	J GONZALEZ	35 - 1	711	1
22	11608	J. DOUA	25 - 1	711	A, B-
22	11610	J GEIGER	750 1		M. Committee and St.
25	11619	WTILLOTSON	25	7111	A.B-
31	11644	J GONZAGEZ	25 - V	1111	A, 3-
,	11.074	O GONZHAD Z	3 7		7,30
APR 3	11667	PLYMOTH SERVICE STA	9253		A, A-1
4	11670	SYONEY FINKELBERG	2987		A.3-
- 4	11 672	R ROSRIER.	25-1		A. 8-
8	11680	W TILLOTSON	25-1		A.B-
15	11701	W TILLOISON	25-1		A,B
19	11723	MOTORWAYS INC	490 V	11	A, B-1
22	11728	W TILLOTSON	25-V	444	A. B-
Maria	11779	DIAMOND AND REPAIR	1 2- 1		100
MAY 2			25 - V	711.+	A.B-
6	11803	Du THE ATSON	25 - V		A.B-1
8	11809	PLYHOM SERVICE STA	4521	10	A.B
13	11837	W. TILLOISON	25 - V		A, B-



1/

SAL CIRAM 1 IRS EXAM 1961, 62,63 INVESTIGATION OF "REPAIRS + MAINTENANCE OF TRUCKS"

	9	RUCK K			SOURCES	EXHIBITS
	DAIC	CKH	PAYTO	AMOUNT	CHECK CHECK STUBS STUBS STUBS	
l u	MAYIA	11846	CASH PARTS			
	20	11858	W TILLOTSON	.76-	VV	A, B. /
			1,420,300	. 35-	MMII	A, B-1
r 1	JUNE 2	11900	PLYMOTH STRUSTA	6754		
	2	11903	WOSTRANDER	3750	7011	A.B-1
	3	11908	W. TILLOTSON	65-	30	A ,B-1
	10	11942	W. TILLOTSON	25-	1/1/1	A .B - /
	17	11982	W.TILLOTSON	25-	7611	A. B-1
	23	11994	DENSCO HGENCY	108	7011	A . B - 1
	23	11995	L.I RED TRUCK	943	7/7/11	A, 8-1
	24	12011	W. TILLOTSON	25-	1611	H, B-1
	- 1					A, B-2
ļ.,	JULY 8		W. TILLOTSON	15-	777	A P a
	15	12086	W TILLOTSON	30-	77711	A . B - 2
	22	12110	W TILLOTSON	25-	7//	
	29	12143	U TILLOTSON	25-	70	A,B-2
						A, B-2
	AUGIY	12204	W TILLOTSON	25-	1/1	0 8 3
	14	12205	W TILLDISON	25-		A,B-2
	28	12330	W. TILLOTISON	50-	7//	
	29	/2337	MIDTOWN SERV STA	5 -		A, B-2
	29	12354	DICHE Y DOW	2608		A . B - 2
	29	12361	LOUIS VIN CONTEN (WELDER	40-		
					Till i	A , B- 2
	SEP 2	12388	W. TILLOTSON	25-		A, B-2
	9	12402	WALTER TILLOTSON	25-1	1.	A. G-2
	. //	12408	DIEHL Y SON	4753		A 2.3
	13	12438	LIRED TRUCK CO	33583		A 8-2
	15	12447	PLYMON SERV STA	108 77	1011	A 2-2
	16	12450		25-1	70	A, B-2
	-		MIDIOUN SERV STA	2-1	/ v	A.B-2
	23		W TILLOTSON	25-1	//	A. B-2
	27	12515	BLUD AUS PARTS	25 - 1	1	A, B-3
- /		13542	MACH AT HINESON	25-1	/ -	A.B-3
	Nial	11000		1. 1. 1		1,33
	27	12588	JOHN FITCH	15-1		A,5-3
	,	12687	WALTER FULL SON	25-1	1	A, B-3
	28	12691	J. GLIGER	20-1		A. B-3
-	-58	12692	JAMES CIRANII	35 -1		A. 8-3

18/

SAL VERRILL

INVESTIGATION OF REPAIRS + MAINTENANCE OF TRUCKS

	_" TA	OCK REA	onix 11	SOURCE	S EXHIBITS
				AMOUNT ZES	
	DATE	(K#	Pry 10	CAR CAR	H
			" " " " " " " " " " " " " " " " " " " "	0110113	1-1
	OCT 30	12693	F MINTON	105 17	1 100
	Novai	12821		105-1	A, 8-3
	Nov 2!	4716	PENNA AUTO RACIATOR	1595	A,B-3
	2	12717	PENNY A RADINICK	13425	A.B-3
	3.	12718	BRAKE SERVICE INC	16-1	A, 8-3
	2	12720	ATLANTIC SPR+ WHEEL	11515	A 18-3
	4	12728	WALTER TILLOTSON	1980	A , B- 3
	7	12 746	PLYMOTH SERY STA	25- V	A,8-3
	10	12762	SECURITY SEAL GO	3770	A, B-3
	11	12766	JGEIGE R	1/03	A,8-3
	29		ATLANTIC WHEELE RIM	20- 1	A.B-3
	D.C 3	12870	WALIER TILLOTSON	690	A.A.3
	11:		CUSTON AUTO GLASS	30-1	A . 8-3
	11		PLYMO- NORUSTA	157- 1	A.B-3.
	18		SURBUPSAN AUTO SCRV	359/	A, B-3
	· .	171/6	SON SEN SPIN TION SEN	2403 VV	1.8-3
10	TOTAL	71.10	Remost	3/610/	
		• / / / •	7-17	369206	1 1
	GARA	ca Gos	5+01L"		
	SAISE	se, on	74016		
	JUNE 23	11993	COLT WORTHINGTON OIL	5890 //	A. 8-1
	29	12027	BRKLIN UNION GAS	678 / 1	
	29	12028	CON EDISON	6486 1	A.B-2 A.B-2
	JU1/13	12080	PLYMOTH SERV STAT	7328 /	A. B- 2
	4041151	, er 00 0	in the second second		
	AUG 8			The state of the s	
	TO SECURE WHEN THE PARTY OF THE	12185	PLYMOTH SERV STA	5562 1/	A.B-2
	AUG 8		PLYMOTH SERV STA TOM GENAGHTY STA	12710 1	A.B-2 A.B-2
	AUG 8	12185	PLYMOTH SERV STA TOM GENAGHTY STA MIDTOWN SERV STA	12710	A.B-2 A.B-2 A.B-2
	AUG 8 8 SEP1	12185 12186 12366	PLYMOTH SERV STA TOM GENAGHTY STA MIDTOWN SERV STA PLYMOTH SERV STA	5562 V 12210 V 5-V 8786 V	A.B-2 A.B-2 A.B-3
	AUG 8 SEP 1 OCT 10	12185 12186 12366 12601 12870	PLYMOTH SERV STA TOM GENAGHTY STA MIDTOWN SERV STA PLYMOTH SERV STA TW. M. GRAPH HE	5562 V 12210 V 5- 8786 8219	A, B- 2 A, B- 2 A, B- 3 A, B- 3
	AUG 8 SEP 1 OCT 10	12185 12186 12366 12601 12870	PLYMOTH SERV STA TOM GENAGHTY STA MIDTOWN SERV STA PLYMOTH SERV STA JW. M. GRAPH H8 PIER 8 TERMINALS	5562 V 12210 V 5 - V 8786 V 8219 4183 V	A.B-2 A.B-2 A.B-3 A.B-3 A.B-3
	AUG 8 SEP 1 OKT 10 DEC 1	12185 12186 12366 12601 12870 12871 12871	PLYMOTH SERV STA TOM GENAGHTY STA MIDTOWN SERV STA PLYMOTH SERV STA JW. M. GRAPH 118 PIER 8 TERMINALS INT'L TERMINALS	5562 V 12210 V 5- 8786 V 8219 4183 V 2093 V, V	A, B-2 A, B-3 A, B-3 A, B-3 A, B-3
	AUG 8 SEP 1 OCT 10 DEC 1	12185 12186 12366 12601 12870 12871 12891 12292	PLYMOTH SERV STA TOM GENAGHTY STA MIDTOWN SERV STA PLYMOTH SERV STA JW. M. GRAPH HB PIER 8 TERMINALS INT'L TERMINALS INT'L TERMINALS	5562 V 12210 V 5- 8786 V 8219 4183 V 4183 V 494 V	A, B-2 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3
	AUG 8 SEP 1 OCT 10 DEC 1	12185 12186 12366 12601 12870 12871 12891 12292	PLYMOTH SERV STA TOM GENAGHTY STA MIDTOWN SERV STA PLYMOTH SERV STA JW. M. GRAPH H8 PIER 8 TERMINALS INT'L TERMINALS INT'L TERMINALS INT'L TERMINALS PITTSTON STEVEDORES	5562 V 12210 V 5 - V 8786 V 8219 V 4183 V 4183 V 4183 V 494 V 1208 V	A, B-2 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3
	AUG 8 SEP 1 OCT 10 DEC 1 5 11 14	12185 12186 12366 12601 12870 12871 12891 12926 12945	PLYMOTH SERV STA TOM GENAGHTY STA MIDTOWN SERV STA PLYMOTH SERV STA JW. M. GRAPH H8 PIER 8 TERMINALS INT'L TERMINALS INT'L TERMINALS INT'L TERMINALS INT'L TERMINALS PITTSTON STEVEDORES ROWLAND LIESGANG	5562 V 12210 V 5- 8786 V 8219 4183 V 4093 V 1208 19868 V	A, B-2 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3
501	AUG 8 SEP 1 OCT 10 DEC 1 5 11 14	12185 12186 12366 12601 12870 12871 12891 12926 12945	PLYMOTH SERV STA TOM GENAGHTY STA MIDTOWN SERV STA PLYMOTH SERV STA JW. M. GRAPH H8 PIER 8 TERMINALS INT'L TERMINALS INT'L TERMINALS INT'L TERMINALS INT'L TERMINALS PITTSTON STEVEDORES ROWLAND LIESGANG	5562 V 12210 V 5- 8786 V 8219 4183 V 4093 V 1208 19868 V	A, B-2 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3
501	AUG 8 SEP 1 OCT 10 DEC 1 5 11 14	12185 12186 12366 12601 12870 12871 12891 12926 12945	PLYMOTH SERV STA TOM GENAGHTY STA MIDTOWN SERV STA PLYMOTH SERV STA JW. M. GRAPH H8 PIER 8 TERMINALS INT'L TERMINALS INT'L TERMINALS INT'L TERMINALS PITTSTON STEVEDORES	5562 V 12210 V 5- 8786 V 8219 4183 V 4093 V 1208 19868 V	A, B-2 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3
501	AUG 8 SEP 1 OCT 10 DEC 1 5 11 14	12185 12186 12366 12601 12870 12871 12891 12926 12945	PLYMOTH SERV STA TOM GENAGHTY STA MIDTOWN SERV STA PLYMOTH SERV STA JW. M. GRAPH H8 PIER 8 TERMINALS INT'L TERMINALS INT'L TERMINALS INT'L TERMINALS INT'L TERMINALS PITTSTON STEVEDORES ROWLAND LIESGANG	5562 V 12210 V 5- 8786 V 8219 4183 V 4093 V 1208 19868 V	A, B-2 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3 A, B-3
501	AUG 8 SEP 1 OCT 10 DEC 1 5 11 14	12185 12186 12366 12601 12870 12871 12891 12926 12945	PLYMOTH SERV STA TOM GENAGHTY STA MIDTOWN SERV STA PLYMOTH SERV STA JW. M. GRAPH H8 PIER 8 TERMINALS INT'L TERMINALS INT'L TERMINALS INT'L TERMINALS INT'L TERMINALS PITTSTON STEVEDORES ROWLAND LIESGANG	5562 V 12210 V 5- 8786 V 8219 4183 V 4093 V 1208 19868 V	A, B-2 A, B-3 A, B-3

SAL CIRAMI

IRS EXAM 1961, 62,63
INVESTIGATION OF "REPAIRS MAINTENANCE OF TRIKES"

	" REPAIR	25"		SOURCES	EXHIBIT
			AMOUNT	नाइ श्रारम	1 - 111
DAT	E CK#	PAYTO		CHE STU	-
FEB	16 11440	EVERGUNED ALDEM		30	1 1 1
MAR		CABONO (PLBG)	50-	1	1 6
	1 11600	H C SCHNART Z (CARPEN	(AYM) 2080		A, B-1
AFR.		Anu Bustine Man	89 -	7	A,B-1
Mais	17 11 2	ASHE BURGLAR ALAR	KUTERED 50-	7	A, B-1
MAY	5 11810	COSHOPOLLTAN KON WOK	15 60 -	VV	A .B-1
		C.A. BONO CORP	74-	VIV	A, B-1
Aos			REP) 50 -	V/1	A,B-1
	1 .0	1	- 1001	V) 12	A, 8-2
	10 12194				A, B-2
SEP			84 -	1	A. 3-2
	13 12434			YV	A, 8-2
	12436	1 1 1 7	420	VIV	A, B-2
	8 12449			1 1	A,B-2
	1		1A 54061	1111	A, B-2
	3 12487	The state of the s	4 175-	V. V.	A, B-2
			CM 55 -	VV	A, B-2
. Oct			14221	VVII	A.B-3
Nov		POWELL TRANS	4520	11	A, 8-3
	12822	FRED HEYER	1175	111	A, B-3
	- // .				1 7
00, 7071	L "RI	PRIRS	166139		
	C.J.				
TIRE	ES AND T	UBES"			
-		, - 1 1 1			
FEB		NY GENG TIRE	8005		A
MARS			33001	1/1	A, B-1
MAYS		NY GENL TIRE	30070	1.1	A , B-1
JUNE .	M International Control	KINGS GY GENZ TIRE	14434	VV	A. B-2
JULY		1	20/25	11	A. B-2
SEP 2		NY GENL TIRE	14519	211	A,8-3
DECI	12944	NYGENL TIRE	22109		A, B-3
1.	1				1,13
SUB TOT	AL TIA	ES + TUBES"	142313		
	1,				
JEI	0 14/31/	71	48339		
			h l		
//					
OTAL_ "/	KEPAIRS +	MAINTENANCE OF TRUCK	5 809502		1 1 1
			100		

SAL CIRAMI

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IRS EXAM 1961, 62, 63 INVESTIGATION OF "ROAD EXPENSES, TOLLS, PARKING FEES"

		47.075.00	The same of the same	,		
	"PI	ETTY CA	5H"	•	SOURCES	EXHIBITS
				AMOUNT	188×7	
	DATE	CK #	PAY TO		SE STE SE	
1	JAN3	11252	CASH	9009		4
2	6	11275	CASTA	25-		0
3	9	11287	PETTY CASH	6195		b
4	13	11308	CASH .	35 -		A
5	16	11318	CASH	9499		A
6	21	11334	CASH	35-		A
1	23	11339	CASH	7444		A
8	27	11356	CASH	35-		A
9	30	11367	CASH	3810		A
10	FEB 3	11387	CDS4	20-		A
1	3	11392	CHSH	35 -		£
12	6	11404		6955		A
13	10	1144	CASH	35-		4
4	/3	11438	CASH	6863		A
15	17	11449	CASH	35-	1	A
6	20	11469	CASH	5532		Δ .
7	25	11484	CASH	35 -		A
8	27	11496	CASH	55 35		A
9	11.013	11513	CASH	35-	1/	A, 8-1
0	6	11520	PETTY CASH	5395	1/1	A,B-1
1	10;	11541	, CASH	35-	11	A,B-1
2	/3:	11561	PETTY CASH	5290		A, B-1
3	16.	11570		31-	111	A, B- 1
4	17	11578		35-	10	A, 8-1
5	22	11609	PETTY CASH	73//	1/1	A, 8-1
6	25	11619	CASH	35-	1/	A , B-1
7	27	11626	PETTY CASH	2914	1	A . B-1
8	30	11642	CASH	35-	VV	A , B-1
9	31	11644	S. NEWHALL	24/2	1	A.8-1
0	APR 1	11549	PETTY (ASH - BOSTON	2896	1/	A .B-1
1	3	11658	PETTY CASH	7451	1	A.B-1
2	7	11676	CASH	35-		A, B /
3	10	11686	PETTY CASH	6686		A, B-1
4	14	11702	CASH	35-	10	A. B-1
5	17	11706	PETTY CASH	4/34	1	A. B-1
6	24	11732	CHSH	35 -	V	A, B-1
,	24	11736	PETTY CASH	5628	1/	A, B-1
3	24	11743	A. CLOUGH (NETHALL)	9260	1	A. 8-1
9	24	11744	J MILLYNIDA (NET PAY)	7985	VV	A. B-1
0	28	11762	CASH	35-		A.B-1

11/

INVESTIGATION OF "ROAD EXPENSES, TOLLS, PARKING FEES"

	PETTY CA.	SH		SOURCE	ES EXHIP
DATE	CK#	PAY TO	AMOUNT	CD JRNL CHECK STUBS	184
	7.1.21	1 1 1 1 1 1 1 1 1	TT # = 1 7	040013	7
MAYI	11765	PETTY CASH	1 1 1 1 1 1 1	111	!
4	11784	CASH	6569		A, B-
	11792	CASH	30-	V/ V	A .B-
5	11 806	PETTY CASH	35-	1	A . B -
14	11822	CASH	6426	V/V/	A, 8-
15	11838	PETTY CASH	40 -	V///	A.B.
18	11849	CASH	5768	111	P.B-
20	11863	Perry CASH	40-	V/ /	A,8-
27	11882	CASH	4352	V/ -	A,B-
29	11891	PETTU CACH	40-	7	A.B-
29	11893	CASH CASH	4744	1	A, B-
JUNEZ	11906	CASH	125-	3/1	A. B-
3	11914	PETTY CASH	40-	1	A, B-
91	11934	CASH	7178	V/1	A, B-
12	11946	PETTY GASH	40-	///	A,B-
16	11961	CASH	6124	1	A.B-1
19	11986	PETTY CASH	40 -	1/2	A, B-
23	11992	CASH	7335	1	A . B-
26	12018	PETTY CASH	40 -	V/V	A,B-1
JULY B	12038	CASH	4828	1	A, B-
3	12051	PETTY CASH		7	A. B.
7	12058	CASH	8528	V//	A. B- 6
12	12077	PETTY CASH	40-	1/	A, B-3
17	12083	CASH	4175	V.	A, B-2
17	12100	PETTY CASH	40-	1	A, B-2
19		PETTY CASH	2998	1	A, B-2
24	12122	M-7711 (A)SH	7360	1	A.B-2
31	12147	PETTY CASH	4625	1	A,B-2
AUG- 4	12160	CASH	40-		A, B-2
7	12157	PETTY CASH	7148	717	A,B-2
11	12202	CASH	40-	7	A.B. 2
14	12217	PETTY CASH	7067		A.B-2
17	122291	PETTY CASH	6566		A.B-2
18	12241	CASIL	64-	V	A.B-2
21	12252!	PETTY CASH	3/45	1/2	A,6-2
20	12326	CASH	17-		A,B-2
281	12336	PETTY ASH	11390	7	A,B-2
28	12349	CASH	40-	1	A. B-2
Seri	12310	CA54	1 40-	17	A, B-2 A, B-2

11/

IRS EXAM 1961, 62,63 INVESTIGATION OF "ROAP EXPENSES, TOLLS, PARKING FEES"

		ETTY CAS	'H '				CES	EXHIBITS
				AMOUNT	2	X 80	¥ 8	
	DATE	CK#	PAY TO		9 8	STUBS	32	Turk to Stranger
1				4111.1				
2 ,	Sef5	12391	PETTY CASH.	8591	1	V	1.1	A . B-2
3	81	12399	CASH	40-	1	4		A, B-2
4	11	12419	CAS!	12815	1	1		A, B-2
5	15	12448	CASH	40-	1	1		A.B-2
6	181	12471	PETTY CASH	9562	1	1		A, B-2
1	22	12481	CASH	40-	1	V		A .B. 2
8	25	12500	PETTY CASH	11007	1	1		A.B-2
9	29	12524	Herry GSH	5034		1		A . B-3
10	29	12526	CASH	40-	1			A.B-3
11	ar 2	12563	PETTY CASH	4207	1			A , B . 5
12	6	12572	CASH TIST	45-	100000000000000000000000000000000000000	2		A.B-3
13	9	12585		9437				A.B-3
14	9	12586	PETTY CASH.	6161	1		11	A,B-3
15	131	12613	CASH	45-	1		1	A, B-3
16	14	12340	ens4		1	1	1-1-	
17	16	12634	Perry Cost	50-	1		1-1-1	A, B-3
18	16	161635	PETTY (ASH	5984	1			A, B.3
19	20	12654	CASH	8001	1	1,1		A, B-3
	23	12666	PETTY PASH	45-	1	1	1.	A , B-3
20		12685		9192	1	1		A, B-3
22	27	12699	CASH	45-	1	1		A, B-3
23	16/2		PETTY CASH	14337	1	1		A, B-3
	The second considerable and th	127,5	PETTY COISH	10914	1	1		A, B-3
24	3	12722	CASH	55-	1	1		A , B-3
25		12756	CASH	55-	"	-	!	A , B-3
26	/2	12758	PETTY CASH	6694	1	1		A.B-3
21	17	12777	CASH	45-	1	1		A, B-3
28	17	12198	ACTY GASH	15293	1	1		A. 6-3 A. 8-3
29 ,	20	12816	PETTY CASH	4053	1	V		4.8-3
30	24	12824	CA514 .	45-	1	1		A, B-3
31	24!	12.826	PETTY CASH	5461	1	1	-i	A.B-3
32	27	12849	PENY CASH	2754		1		A, B-3
33	30	12861	PETTY CASH	11990	1	1	111	A.B-3
34 (DEC!	12867	CASH	45-	1	1	, \	A. 8-3
35 1	4	12881	CASH	4443	1	-		A.B-3
36	8	12903	CNSH	49-		~		A.B-3
37	8	12906	CASH	8747		1		A. B-3:
38	//:	12913	CASH	1645	1	v		A.B.3
39	13	12740	CASIT	2560	1	W.		9.B-3
40	15	12948	CP54	50 -	1	u'		A. 8-3

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INS EXAM 1961, 62,63 INVESTIGATION OF "ROAD EXPENSES, TOLLS, PARKING FEES"

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28	13026	CASH		50-	/	1	A, B-4
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31		BILL KOLSKY		28-	1	. 11.1	A
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27	11499	AIR FRI FORWARDE	EP ASSNEWS)	15-	V		A
27	11503	MY AIRMIN IS	ING (OVES)	150	1		A
MARK	11544	CORDELL	Lie Long(usis)	13425	V	~	A. 8-1
30	11640	RIDDLE AIR 4	INES(PACK)	6-	1	1	A.B-1
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SAL CILAMI 185 17AM 1961, 64, 63 NOTES AND PAPERS PREPARED FOR ATTORNEYS Frost and Joses latiment of the disallowances for the Colembar year 1961, plowing dollar amounts percenting Prome - Peterest 100.0 Valaries and Wages. Toterst and fack Charles 64571 11745 Ref. Wester FIRM + FX X10873 347717 Legal of 1 of occome? 1175 Welfore x Pensyn V9768 imagnitation Elps of 30×70 defend 336394 (tilelies 17461 advistigue 60973 L'ationeney on Menting 145918 Unearlacees 14/61 Veconses o fermeto Claring Protection 12. Coperate Tollo far bery Teco 4-5771 Lange Caund 109348 Tal Medications 14.1 net frost 11.3 Per Leting rot fight after audy NOTE: NO OURTERSHY? Thurs por Deplesson schools suppule only SULT NS 8684 - WHICH WAS AUTOMOBILE USED IN BUSINESS ON 8930 OF SALANNAS EVIDENTLY ON DISPATENING OF TRUCKS

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SOURCES: CD JRNL CHECK STEES WORK SHEET

EXHIBITS: A, B-5

SAL CIRMIN

REITH SUPPERIN IKS EXALL INVESTIGATION OF VIKE + PAY -DATE CK 1962 APR 2 5 44-105-40-105-110-130-5 10-110-100 -1650 125-CLARIN TRUCK LEAS 13611 13 110-100-401 130- 71:5 20 150-85-23 110-100-14 -10-130-29 115-12 -30 CLAKIN TRUCK Grans 13734 30 THE HERTZ COME 13735 APR TOTAL S618.89 555 - 40 -88 - 585 -105-7050 8 = 0 -37625 MAY 4 50. S CLARIN TRUCK 413 150 13768 125-115-33-1150 115-160-S.V. SOTO 7 HERTZ COAN 13797 50- 53 X 14 WM MCALLISTER 115-115-110-1350 100-18 21 115-90-130-135-26 22 48-28 23 H. FESALE 136-140-110-31 HERTZ GORA 13944 24 MAY TOTAL 4519.58 481. 34-34-20-1450-465-1 705-21625 27 -18 JUNEY 3750 S M PESALE 115-110-126-150-30 YO -25-60-31 115-115-110-110-14 M PESALE 2 15 HERTZ CORP 33 16 34 11--10-18 m PESACE 135-140-1.05-115-108-16 H BERODESKY 145-105-115-981 135-5475 18 m PESALE .37 185-21 N DOMIDE 38 21 CABONO 39 80 -JUNE TOTAL 4316.Y 14751

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SOURCES: CO JRAL WORK SHEET

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EXHIBITS! A SAL CIFTA IRS EXALL: 1700 INVESTIGATION OF

TRIK REITTAL Whitely. PAY TO DATE OK 1962 11 July / HEF : CORP 85- 90- 135- 85-120-142-110- 135- 10-128-9010 35 110-75-D. KEBIDE 110-16-125-196-1 110-35-1 135-13 CLARIN TRUCK LASIN 14175 23 50-110-1134-1135-75-135-115.4 27 30 110-115-125- 90-110-26-1105-135-JULY TOTAL SS 74.77 557-612-655-432-593-23-151-420-5 160-13 AUG 1 3 W HOLL 130-35-105-4. W Wrenland 6 A BORGERY 110-115-90-1105-135+ 6 KOLAND 18 8 M GREENSPAN 1200-13050 10 A BORGESON 19 120-105- 125- 5225 110-14 W PRENGEL K B FLEUSETY 15 TARELLEY 22 15 F MOTALES 23 16 GA BONGINS 24 25 72- 115-113750 125- 140--16 F M. SSON - 26 17-40 A BOX 5 5550N 27 YT A BORELON -28 110-90-150-72-115-120-135 29 AUG TOTAL SAIT.38 715-359-440-285-460-32675 35-147050 695. 31 SEP 4 & BORGESON

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SOURCES : CD JANL CHECK STUE

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	SEPT 27	14534	AMANTIC SPRING	93-			h
	OCTZ	14562	TOM GER AGHTY	200 -			4
	11	14593	SACY AUTO	5623			A
		14595	PLYMOUTH SUW	124/10	11	1111	0

INCLES GATION OF "RUPAINS + HAINTENANCE OF TRUCKS (ELL)

			196 V	2	-	3	1 4
		ULL REPA	1.18		-	VAIXE	· 1 8/11
	DATE	QL FF	PAYTO	HIOURT	2501	5 103 SHEE	
1962	2	BALFED		248173			
	10013	14755	ATLANTIC SPICING	13080	1		Α
	27	14822	TOM GENERALY AUTO	108-	1		A
		14831	CUSTOM AUTO GLASS	91 -	1		A
		14832	SACY AUTO	3457	1		.A
		14833	LI RED TRUCK	17595	-		A
			1 / 45 1 1				
	DEC 18	14933	PLYHOUTHES	13188	/		A
	31	15010	, B+T SPICING	8331	1		A
		TOTAL.		372924		1	1
							. 1
	- "GI	95 + OIL"			١,		
					١,		
			PLYHOUTH SE,	2303		1	A 6-4
	7.	13253	AREDIENE O'L TO	.1. 53,40	V.	V.	4 8-4
					1	11	
	HAR 7		PLYMO TES	8081	V,	V.	A 8-4
	7.	/33/	ARETTHE ON CO	5370	V.	V.	A . B. 4
				,	1		
	APR 16.	13 365	PHOUTH S.S.	3641	V.	V.	A. B-5
		(2	4		1		
	14/2	137+6	P21110UT4, 575.	10857	V	V	A, 3-5
	Jove 2)	1:4:5-		/470	1		
	Time of	14027	FREELENE OL	10780	V.		A
İ-	· · · ·	1/1/15	10		1		1
	Str.1	14421	PLYMOUTH L.	542	1		"
	No su	14730	RYMOUTH S.E	9472	1		A
	HOT 17	14730	LYMODING	17/3	V.		1
	i.	TOTAL G	5 + 62 / 1 1 1	62:		1.	
			1				1
	" TI	RES + TUR	J-6,11		1		
		1 101					
	MART	13406	NY GEN L TIRE	13301	1	1	A.B-4
	PEF 12	13650	NY GEN'L TIRE	16372	1	1	A. G-5
	JUNESIA	14035	TOMANG TIRE CO.	1709	1		A
	AUS-2		TOMBAS TAS CO.	9-	1		A
	23	14376	NY GEN'L TIRE	46.93	1/		A
	NOV 15	14766	NY GEN L TIRE	13046	1		A
	,						
		TOTAL " +	RES + TUBAS	50621			TIT
	S SHEE COMPANY	G7204 GREEN T	CA BUFF	the same of the sa	Desire temperature		MADE IN U.S.

Still WHILL

INS EXAM 1961, 00,65 INVESTIGATION OF TRUCK REPAIRS - MAINTENAME"

'TRUCKING"		6	4 M lead
DATE CK#	PAY TO	Airon	STUGS
1962 PN17 1313	MERTAL HIR TA	20-11	V A. 8-4
MAKS 13353	J. ALEKO	45-11	V. F. d.
AUG 17 14343	MEP S.Y	920-1	1 1
75:AL 7		14297	
t	2 1 2		
1. 1.			
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IRS WAM 1961, 6

INVESTIGATION OF THE REPAIRS & MAINTENANCE"

	" 201	ADING CHA	RGES"	2		500	000	1 6/1.
		1		AMOUNT	03	34	133	
	DATE	Ch 77-	PA-170		200	35	33	
1	962	BALFUD		118294				
	OI YAH.	13804	UNIVEX SALTERAL	1052	V	y.	!	A, 8-5
		13805	INTL TERM	4.37	V	1		A. d-1
	14	13819	WH HEALISTEN	15-	V	V		A, B-5
	. 13	13859	TURNEY T BLANCHARD	1202	U.	v		A. B.5
	. 21	13882.	PITTSTON STEVE	1242	V	V		H.3-5
	. 23	13884	NORTHEAST MARINE	921	V	V		1.8-5
	24	13885	ROWLAND + LIESET AUE	7245	1	v		A.B-5
		13887	TORNOL + BLANCHARD	12.08	V	1		1.85
	JUNE 11	13970	UNIVERSAL TERM	812.	. v'	1		A . 8-5
		13992	DON'TH AIRENT	4-		"		A, B-5
	20	13995	PITTSTON STENE	12.53	1	V		A, 8.5
	18	14017	JW MCGKATH	. 3820	V^{\perp}			A
	. 27.	14070	AMER STEN	5326	1			14
		14071	S P. HATEEN	1524	V			A
	29	14088	PI ONEEL TEIZH	3376				A
	20142	14093	CARL HILL	.10-	v'			A
		14135	UNIVERSAL TEXAL	7.49	t-			A
	. 17	14151	5W HC GRATH	948	i i			A
	16.	14157	PIEZ 8 TEXMINAL	1783	/			A
	!	14168	PRESTON PROD	1411				A
	13:	14170	AMER STED.	53.09	·			A
	19!	14179	TURNING BLANCHAID	4137	v			A
	. 8	14180	MARICA BILDS	402	v 1			A
	23	14193	AMUR STED	891				A
	. 30	14228	AMERIC EXPRESS	118-	V			A
	31	14243	PITTS DO STED	925	4			A
	A162	14259	PITISTON STEN	2024				A
	16	14305	MANEL STEVE	2070				A
	. 14	14312	UNIVER TERM.	8 68	'			A
		14322	GRACE MINES	1053				A
	16	14330	PITTS YOU STENE	1212			*	A
	17	14348	ROWLAND FLIESTGANG	8448				A
	20	14365	INTL TEXM	4314				A
	27	14402	LOADING GHES	780	. /			A
	, ;			11 11 1				
	SEPT3	14416	ROWLANDY LIESECHUG	3-	1			H
	TS COMPANY	G7204 GREEN 720	4 BUFF	1 1. L. L			Щ	MADE IN

SAL CHILANI

IRS EXAM 1961, 62,67

INVESTIGATION OF "TRUCK REPAIRS - MAINTENANCE"

	" LOADING		CHAILGE'S"		2001.00			- XHIWN
	I	- 4		AMOUNT	23	SEASE STUBES	33	
	DATE	CK#	CAY TO	, , , , , ,	JA	35	32	
1962	2 2 SAN 2	13060	REA EXPIRESS	287	V	V		A, B-#
	H	130 63	JW MC GRATH	7906	V	6		n.B.4
	5	130 66	PITTSTON STEN	1934	1	V		A. E. 4
	8	130 93	ADD AIR FRT	374	1	1		H.B.4
	18	131 33	NORTHEAST MARINE THE	3381	~	1		A , B-4
		13138	ADD AIRFRY	2-	v	V		A. B-4
		13146	ROWLANDILLSEGAUS	1761	/	1		A. B. 4
	24	13175	UNIVERSAL TERMINAL	6.01	v	4		A, 8-4
	FUB 6	13236	NORTHLAST MARINE	902	/			Ĥ, B-4
								7 7 7 7 7
	MAR S	13370	FIER 8 TERMINALS	1903		1		A. B-4
	7	13397	JW4CGRATH	22.88		1		A, B-4
1		13399	AMERICA NEXPRESS	8-				A,B.4
	14	13450	G. COWLAND	1350		V		A. 8-17
1	7	13456	ROWLAND THESE BANG	25985		V		H.3.4
	16	13463	INT TEXMOREL	1035		v		
	1	13464	INT TERM OPEN	1689		/		A . 6-14
	30	13527	UNIN. TERM			V		A.B-4
	30	13529		.3168		1		1: 8-5
	1	13533	PIONEEL TEILY	359		,		A.B-5
		13333	AIRLINE EXPRESS	285		/		A, 8-5
	APR 4	13562	(Talla) = 1. Ag.	111-11				D =
1	9	13598	JOHNT. CLARK	145.71		V		H.B-5
	7	13601	AHEIL STED	1738				A.65
	10	13609	AMERIC STED	3590		V		H, B-5
	10		JOHNW MCGREATH	2094	-	~		A. B-5
		13644	SOHNW. MCGRATH	3542	-	/		A, 8.5
	25	13691	INTL THEH OPEN	35-	·			A.B.5
!:		13692	SEA LAND SERV	5115	۲, ا	1		A,13-5
	26	13695	ZW HC GRATH	16-	+	~		A. B-5
j.	27	13699	PIER & TERM	21.85	1	-		A, 8-5
. ,		13711	INTL TEXT OPEN	672		-		A, B-5
- 1	H YAM	13748	PIONEEN TERM COMP	1.769	~	V		A, B. 5
		13750	WH. MC ALLISTER	25-	V	~		A, B- 5
	5	13766	INTL TORM	7,46	1	V		A.8-5
i i	-	13780	AMEN PRES LINES	483	1	1		A, 8.5
. 1	9	13793	MARIEMIC OPER.	1449	~	1		A. B.5
	11	13794	INTL TEXT OPER	652		0		A, B-5
!!	9	13798	J.W. MCGRATH	640	1	V		A, 6-5

TRS EXAM 1961, 62.63

INVESTIGATION OF "TRUCK REPAIRS + MAINTENANCE"

	ho	ADING CH	ARGES"			CHUICES	EXHIB .T
	-	1	1	AHOUNT	327	五名经	
	DATE	CW H	PATTO	= 1= 1= -1	33	2 4 34	
1962	-	BAL FWD		200730			
+ -						.] [1 1 1 1 . 1 .
	SEPT 3		DITISION SITU	1285	11		A
1	14		MUTL TERM	568			ρ
	18	14491	AMEX LXP.	12.08			A.
	. 19	14506	INTETERNAL.	254	v	-	A.
	27	14532	INTL TEXELY	1550	1		A
	29	14539	INTL TERM	58	1		A
			1				
		14.646	SEX LAUD SERV	1693	/		Α
	29	14674	INTL TERM	1265			A
	+		1 3				
	NO 14	14757	INTL TENM		1	-111	A = A
	4,	14758	USLINES	386			F
	+	14759	5 W. MCGRAM	265	-		Fi
	29	14842	CHELL TEXAL	1257	1	- 11 - 1	A
	+	14843	PITTS TOWN STEN	1223	1		n
	DEC 6	14869	ALLISON	. 1330		111	A
		14870	Herison	887	-		1 1
	31	15011	AMEN EXP	1615	V.		fr
		TOTAL LO	ADING CHILGES	217206	- +	-	1
	1						
	SUMM	00:1		1 1			
			02.	7	-1		
		TRUCK At	PAIL 344971		1	!	
	ľ	6ASICIL	Bi . VOIN	, , , , , , ,	1		
	1	TRUCKING			-		
		LOADING C		, 1	1		1 - 1
		3 TUTAL	667924	2			- ;
		- / '	Seliche Karo 51331				1
		PER TAI R			1	1 1	
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SAL CIRANI

IRS EXAM 1961, 62.63

		Perry 4)	SIT COL 7	2	SOUNCE	EXHIBIT
				AHOUNT	SON SON	
	DATE	CKH	PAY TO		28 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	
962	SAN3	13059	CASH	400	7 1 1	A. B. 4
	5	13068	CASH	45-		A, B-4
	8	13082	CASH !	865		H, B-4
	12	13101	CASH	5690		A , 8-4
		13102	CASH	45-		A, B-4
	17	131 33	CASH	1465		A , B-4
	19	13153	CASH	45-		A.B-4
	22	13167	CASH	225		A, B-4
	26	13179	CASH	45-		A, B-4
	29	13200	CASH	1052		11,6-4
	F63 2	13220	CAS#	49-	100	F, B.4
	5	13235	CASH	78,3		A, B-4
	7	13259	CASH	50-	VV	1,8+
	13	13280	CASH.	7921	6 V V	H.B-4
	16	13291	CASH	47-	1	f., B-4
	19	13299	PETTY CASH	83-	1	A, 6-4
	20	13310	CASH	45-	10 0	A, 8-4
:	26	13326	CASH	. 860	2010	Ft, B-4
	+			+		J
1	MAR2	13351	CASH	45-		F, B-4
	5	13361	CA SH	939	4 1	H, B-4
	9	13413	CASH	45-		4,8-4
• • • • • • • • • • • • • • • • • • • •	13	13433	CHSH	72.09		h. B-4
		13434	CASH	59.34		h, B-4
	16	13462	CASH	45-		H, B-4
	19	13473	CASH	14471	I V	H, B-4
		13488	5 CAMARDA	10-	1. 1.	A, E-4
	23	13499	cofsit	45-		A, B-4
	27	13522	CASH	20-	1. 1. 1. 1	A, B-5
	1m 2	12542	num Leden	200		0 1
	APR 2	13543	PETH CASH.	8268		A, B-5
	5	135 67	PETH CASH	6533		A, B-5
	9	13600	PETTY CASH	4475		A.B-5
	11	13608	S. CAMAIRDA	10-	1 1	A, B 5.
	1'	13618	PETTY CASH	7560		A, 5-5
	14	13628	PUTTY CASH	5290		A. B-5
	20.	13669	PETN CASH	5030		A, B-5
	25	13694	PETH CASH	3850		A, B-5

SAL CIRAH!

125 EXAM 1961,62,63

INVESTIGATION OF "ROAD EXPENSES, TOLLS, PAILLING TETS (CONT)

1	P	ETTY CASH	- (01 7	4	<u></u>		uces	EXHIBITS
	DATE	CKF	OT VA9	AHOUNT	03	इन्द्र	HEE	
1962	" !	BALFUD		218020	100	0	34	
	MA/2	13740	PETTY CASH	5683		1		4 0
	7	13791	PETTY CASH	4730	1	1		A , B-5
	"	13807	PETTY CASH	11550				A, B-5
	15	13831	PETTY CASH	3055	1	1		A.B.5
	18	13857	PETTY CASH	28 28	0	V		405
	21	13863	PETTY CAST	2159		1		A, B 5 A, B 5
	20	13880	SALCIRAMI	50-	1	V		A, B-5
		13881	PETTY CASH	11430	1	1		000
	28	13907	PETTY CASH	2587		1		A, 8 5 A, 8-5
			14 - 1	2501		+		1 1,00
	JUNE 1	13927	PETTY CASH	1525	1	1		A, 6-5
	4	13934	CASH	50-	1	1		A,6-3
	5	13945	PETTY CASH	2705		1		A 6 - 5
	8	13964	PETTY CASH	23.80	/	1		A, 6-5 A, B-5
		13967	PETTY CASH	13663	1	V		A, 8-5
		13975	PETM) CASH	11 90		1		A, B-5
		13976	PETTY CASH	8217				A, B 5
	15	14009	PETTY CASH	6712	1			11, 8-5
	18!	14016	CASH	300-	~			n, 0-3
	1	14020	PETTY CASH	55-	v			Δ
		14021	PETTY CASH	2126	1			A
	2)	14043	PETTY CASH	2928	/			A
	25	14055	PETTY CASH	3595	1			1
	26	14058	J. CAMAIZDA	10-				A
			·					
	JULY 2	14099	3 CAMAROA	10-	1			A
		14100	CASIT	25-	1		1	A
		14/08	PETTY CASH	11085	1			A
	6	14118	PETTY CASH	12681	1			A
	9	14134	SAL CIRAMI	20-	V			A
	10	14136	PETTY CASH	4668	/			A
	17	14153	PETTY CASH	4908	1			a
			PETTI CASH		1			0
	32	14 186	PETTY CASH	32 72	i			7
1	31	14246	PETTY CASH	6578	V			A
				65,0				
	AUG-7	14287	PETT/CASH	5344	1			A
	18	14303	PETTY CASH	1100	1			A
	14	14313	S. CIRAMI	50-	V		1	A
	1 - 1			39	+	1	1	

SAL CIRAM 1961, 62, 53 IRS EXAM

IN VESTIGATION OF "ROAD EXPENSES, TOLLS PARKING FEES" (COL) DETTY CASH COL EXHIBITS SEAL STUBS AHOUNT CKTF DATE PAY TO BALFWD AUG-16 PETTY CASH S. CIRAMI A 50-PETTY CASH L PETTY CASH A SEPT 4 PETTY CASH A SECHRANII PETRI CASH PETRI CASH 35 13 3203 A PETTY CASH 87.15 OCTI PETTY CASH A PETTY CHAM. 60 22 A PETTY CASH PETTY CASIT A PETTY CASH A NOU 2 PETTY CASH A PETTY CASH 56 55 A PETTY CASH A PETTY CASH A PETTY CASH A DEC 3 PETTY CASH A PETTY CASA PETTY CITSH A PETTY CASH A PETH CASH A PETTI CASH A PETN CASH PETM CHSH A PETM CASH TOTAL PETTY CASH DIFE IN JAN-ERROR IN TRSTKING OL TOTAL PER CO SUMMARY ADDITIONAL SUMS CHARGED TO 3/40 ROAD EXPENSES - SOURCE TO BE TRACED TOTAL PER TAX RETURN DISALLOWED ALLOWED AMOUNT

SAL CIFATI

IRS EXAM 1961, 62 + 63 INVESTISATION OF TRAVEL + ENTERTAINHEIT"

	TRAL	EL . ENTE	RTAINITY "		1.5	OUR	CES	EXHIBITS
• • • • • • • • • • • • • • • • • • • •	l				7	A 80	34	
1962	DATE	CK#	PAY TO	AMOUNT	A K	STU	SHE	
	JAN 18	13134	INTL HOTEL	1525	1	V		A, B-4.
			1			11,		
-+-	MAR 7	13405	INT'L HOTEL	3165	1	V		A. B-4.
	APR 10	13576	Tours of Control			-	++	1 4 4 -
	9	13599	HOTEL NEW YO		1	V		A , B-5
	1 1	13377	HOVEL WEW YO	RKER 945		\ \		A, B-5
	MAY 1	13738	INT'L HOTEL	6195	1	1		A,B-5
	4	13763	NAT SHERMAI		. ,	11		A, 8-5
	16	13855	INT'L HOTEL	5465		17		A, 8-5
	24	13888	INT'L HOTEL		1000	1		4,8-5
	28	13914	ENSTERN AIR		1	1		A 5-5
	1							
	JUNE 6	13953	INT'L HOTEE	1430	1	/		A, B-5
			1 1. - -					1
	JULY 30	14776	DINERE CLUB	12-	V,			A
	1		!		1			1
	AUG Z	14263	NAT SHERM		V.			1 4
	24	14381	INT'L HOTEL	7495	7		-	H.
	25	14388	TWA	31922				1 4
,		77500		7,7%	V			F.
	SEP 18	14489	HOTEL NEW	York 1313	1			A
	18	14492	DINERS CLUB		1			A
	18	14497	NAT SHERMAN					A
	!							
	OCT 5	14565	INT'L HOTEL		:/			A
	10	14590	NAT SHERMA					A
	/2	14618	DINERS CLUB	1998	1.4		-	A
	00. 1				,	1		
	DEC 31	15016	INT'L HOTEL.	2770				H
	7	OTAL TO	VEL+ ENTERTAIN	1200 65		-		
	1	OTHE TAL	VELT CHIENIAIN	MENT 130855				
	"ENT	FRTAINME	NT XMES"				+	1
	JAN 18	13137	GERSON GOLD	ATEP AS 135 -	1	/		A, 8-4
			F. MODRISON - L		1	*		A
	To	TAL "ENT	ERTAINMENT - XA	1A5" 335-				A
	A00'L S	DUMS CHERGE	TO BE TRACE	0 71134				
	TOTAL	PER T	AX RETURN	235486				

SAL CIRAMI

 IRS.	EXAM	196	1,	52	

INVESTIGATION OF "COMMISS ENS

	COM	IMISSIONS			SOURCES	EXHIBITS
1962	DATE	CK#	PAY TO	AMOUNT	CHECK STUBS STUBS	
	JAN 10	13123	D. SURHO	15-	1//	A B-4
	FEB 14	13287	D SURHO			
	27	13341	M SURHO	15-	1	A, B-4
				47 25		A, 3-4
<u> </u>	MAR 2	13352	D. SURHO	2325		A,B-4
	7	13411	D. SURHO	2325		A, B-4
	10	13423	D. SURHO	24-		A, B-4
	20	13493	D SURHO	39 -		6,84
	29	13531	D. SURHO	10-	V V	A.6-5
	APR 3	13556	O. SURHO	4775		60-
	6	1357/	D. SURHO.	20-		11,8-5
	9	13590	D. SURHO	5250		4,6-5
	/3	13644	D. SURHO	70-	7 7	A, 8-5
	20	13670	D. SURHO	75-		A, B-5
	27	13707	D. SURHO.	30-	11	A, B-5
	30	13726	D. SURIGO	. 33 -	11	A, B-5
	MAY 4	13759	D. SURHO	50-		A, B-5
	5	13782	O. SURNO	6475	1	
		13814	D. SURHO	40-		A, B-5 A, B-5
1	20	13871	O. SURHO	1775		A, 8.5
	28	13909	D. SURHO	3875	1	A.B-5
	JUNE 5	13946	D. SURHO	34/3		
	11	13985	O. SURHO	850		A 6-5
	18	14028	D. SURHO	745	Y	
	26	14066	D. SURHO	1550		F
!	Tuly a	14100	0 6			
	3/	14105	D. SURHO	1750	/	<u>A</u> .
	30	77298	D. SURHO	10-	V	H
- +	9062	14257	D. SURHO	10-		Δ
	3	14266	D. SURHO	25-	711-11-1	A
	7	14238	D. Surito	10-	7	A
1	10	14308	D. SURHO	7225		A
	18	14351	D. SURTED	60-		A .
	24	14384	D. SURANO	70-	7	li .

IRS EXAM 1961, 62, 63 INVESTIGATION OF "COMMISSIONS"

	COM	MISSIONS"	(CONT)	SOUL	= EXHIBIT.
				· AMOUNT ZUS	
1962	DATE	CK #	PAY TO	CO CHECKER COMB	
	·		BAL FWO	105458	
18.	AUG 31	14413	D. SURHO	90-1	A
	SEP 10	14447	D. SURHO	6975	A
	17	14484	DSURHO	25-1	A
	24	14524	D.SURHO	8-1	A
i	OCTI	14596	D. SURHO	15 - 1	A
	9	14580	D. SURHO	2.769 /	A
	15	14609	D SURHO	15-1	A
	22	14643	D. SURITO	35-1/	A
	29	14662	S. GERSH R	28-1	A
	29	14664	D. SURHO	51 - 1	A
	29	14666	C VELA	30-1/	A
					"
	Nov 13	14744	D. SURHO	55-1	A
	19	14781	D. SURHO	28-1	A
	19	14784	5 NEWHALL	47- 47-	A
	21	14797	O.SURHO	10- 1	A
	27	14812	S.NEWHALL	45-1	A
	27	14813	D. SURHO	29-1	A
	 1				
	TOTAL	· " COM	M15510N5"	169302	
	-				
+					
	!				
-+-					
	1				
					1 1 4 4 1 1 1 1
+		-			1 1 1 1 1 1 1
•					
			A		
		A	4		1 , 1 1

EXHIBIT A-1 1963



INVESTIGATION OF TRUCK EXTENSES"

-	-	CARTAGE					5	SOUR	LCE	5	EXHIBITS		
-	ļ		-1		Ano	NWT	1 1	BS BS	X				
1	DATE	CKF	PAYTO				JAML	3 8	SH				
963	MAH	15027				35 -	1				A		
5 A	1	15028				40-	V				A		
100		15029				75-	1				A		
in her	4	15031				30-	1	lii	$\ \ $		A	1111	
With the second		15637				25-	11			-	A		
1.21	8	15041				135 -	V				A		
WEN		15043				162-	J				A		
		15044				100-	V		$\ \cdot\ $		A		
20 A		15045				108-	1			- 1	A		
		15046				38 -	1				A	1 1	
		15049				95-	V		\Box		A	1	
n.		15050				32-	1				A		
	11	15861				85-	V				A		
		15062				40-	11				A		
-		15063				40-	V		Ш		A		
	IH	15078				94-	1				A		
	15	15079	,			90-	V				Δ		
		15080				30-	1			-	A		
		15081.				135 -	V			1	A		
		2				30-	1/				A		
		3	1			162-	V		П		A		
		+				86-	V				A		
		5				50-	V				A		
		6				90-	1			-	A		
						16-	1				A		
		8				16-	V				A		
		15089				15-	V				A		
	18	15.111				90-	V				A		
1	1	15114	1			40-	V				A		
		15115		1 1 1 1	i	50-	1/				A		
		6	_i		41-111	70-	V				A		
i		15118	1			16640	1				A		
	1	15.120	1		il. II li	150-	V				A		
		1	.			162-	1				A		
		2	1			145-	1/				A		
		3	1			138-	1				A		
1		4	1	1 1 1		110-	V				A		
1.	1	5	1			45-	1				A		
1 3 6		6				130-	V				A		
	13	15127				69 -	1				A		
	I		;										

SAL CIRAMI

INVESTIGATION OF "TRUCK EXPENSES"

	-	CARAGE		+		OUR	EXHIBITS			
					AMOUNT	1	A K	*4		
	DATE	CKIF	PAY TO			CO	3 3	SH	1	-
• •	1. 1	BALFWD			346940	T	III		1 111	IIII
SAN 21		15128			6-	11			A	1111
	my to	9			64-	1.7			A	1:11
		15130	1		16-	1.7			A	1111
22	1.4	15138			32 -	17			A	1111
25		3421	1 1		Ho-	1./			A	+
		7	1	711171	40-	1	1 +		7	1111
31		15159	1 1	1-1-1-1-1	80-	1/			A	1111
		15161		7:11:11		1		+	A	
1		15165			145-	1/			1 7	111
1		15166	1		75 -	17	-		A.	+++
28 2		15186	1	1 1 1 1	145-	10/	-; -		A	1111
2		75186		1:11:11	50-	1./			A	
H		15192	1	+ + + + + + + + + + + + + + + + + + + +	21-	1		-	A	1 -
. 4		3			98-	14			A	+++
				++++-	145-	V			I A	++++
		5	1	• + + - -	162-	V		-	A	++++
			1	-	100-	V			A	1
		b	 	-1-11-11	135-	V		-	A	+!+!
		7	 	- - - -	82-	V	1-1-		A	1
		8	1	++++++	80-	V		- -	A	
		9	1	+++++	10-	V		1.1	A	14.1
		15200	1	-	40-	1			A	1 1
			1	-1+44+1	90-	V			A	11.1
-+ #			1	11111	120-	1			A	1
6		15217	1	11111	80-	V		\sqcup	A	
		8	 	11.1	80-	V		-	A	11
		15220	1		16-	V		I I .	A	
+- #		15227	1	11.11.11	90-	V			A	
		15230	1	1.1.1	37-	V			A	
		15232	1		85-	V			A	
		15235	1		162-				A	
		6			25-	V			A	
		7		14141	65-	V			A. L	
		4 9			120-	1			A	
1 !		9			74-	1		1	A	
1)		15240			1111	1			A	
12		15249	L !		150-	1/			A	
18		15275			45-	1			A	
		15277			65-	1			A	TIT!
		15218		1 1 1	145-	1			A	177

SAL CIRAMI

INVISTIGATION OF TRUCK EXPENSES
1963

	CARAGE			4	A.40			SOURCES			EXHIBITS		
PATE	Tour	lau-A		AM	DUNT	2	CHECK	SE SE		-	_		
1963		PAYTO	T	77-4-7-	7		2	035	-		7787		
	BALFUD	+	- 1		23040	1	1				1		
FUB 18	15279	 		-1	140-	1		1		A			
	15280	+	- .	4 1 1 1 1	70-	1				4			
		ļ i			90-	1				A			
	2	İ		1 1 1 1	100 -	1				A			
		1 1			64-	1				A			
	H				92-	11				A	1 1		
-	5			1 1 1 1 1	82-	11				n	1 1		
21	15291			77/11	15-	1/		1 1		0	11		
24	15296				80-	1/		11		V			
	7			1 1 1 1 1 1		1.	1	+1	-	Н.	+		
	8				80 -	14	-	1-1	-	A	1111		
	15300	1			16-	17	111		1	H .	1 1		
1	1	!	+-+		115-	14	-	1.1	-	A	1		
	2	i +		+ 1	80-	V	-	-		A			
1 1		- +		+	72-	V,		+-1		A			
	3				184-	1		1.1	-	A			
	4	!			140-	IV,			-	A			
	5	·		- - 4 - - 1 - 1 - 1 - 1	32 -	IV,	1	-	1	A			
27	15320				45-	V		11		A			
					45-	V				A			
	15323		1	4. 1. 11.	17-	1				A			
140-1	15330		11-11	- 1	25-	1				A			
	1533 4				145-	11				A			
5	5				162-	1				A			
-1	6				70-	11			1	0			
	15338				80-	1./			1	A			
	9		1 1 1		85 -	1.7			1	A	+		
	15341	+	11111	7 : 11:	15-	1			1				
1 1 .	15343		1-1-			1			1	A	++++		
	4			1 1 1 1 1 1 1	60-	1	+-	7	-	A.			
1 1	5				25-	1	++	+	-+-	A			
	3		11-1-	1	36 -	1			-				
	1535		17:11	1 -1 -1	36 -	1		1	-	A			
	15351				120-	1		-	-	A.	1.		
	15365			-	145-	1				Ą	1		
	6	1		1 1	140-	V		1	1	A			
-+	7		1:1.	1 1 1 1	- 2.11	1			1	A	-		
· · · · · ·	8		- 1 1 + 1	111.	105-	1				A			
	9		1		50-	V				A			
+ -4	15370		1		85-	1				A			
	15371				82-	1				A			
1	' '								1				

SAL CILATI

INVESTIGATION OF TRUCK EXPLNSES 1963

	Toronto and a second	CARTAGE						5	00,	SU"		EXH	18175
	DATE	CKF	PAY TO			1	HOUNT	CA	HECK	HEET			
1963	JA IC		147.10	T .	1 1 1	1 77	01121	Uh	20	30	- :		T
		BALFIND			1 1	: 1:	9489-0			1-1			
	MAR 11	15 372	ļI			1 1	34-	1				A	
	ļ i	3		1			82-	1				A	
		4	ļ ļ	1.	111		10-	1				A	
		15377	!				65-	V		+		A	
		15379	1		1:1-		45-	V				A	
	15	15388	ļ				125-	V		1.1		A	
	18	15394	! !!	++			100-	V,				A	
		15396	!	+			50-	V				A	
		15398		+			35-	V,			_	A	
		15399					162-	V		1.1		A	
		15400					115-	V,				A	
	ii	1			!		90 -	1			-	A	
	ļ ļ	2		1			60-	V,				A	
		3					95-	V				A	
	·	4		+		. i i.	90-	1		Ш		A .	
		5					68-	1				A	
	ļ ļ	6					15-	V.				A	
		7	1				.20-	V.				A	
		15414					17-					A	
	19	15415					10-	V				A	
	21	15418	L				1950	V				A	
	26	15H23					145-	V					
							140-	V				A	
		5					115-	1				A	
1		6					100 -	1				A	
		7					50-	1			-	A	
		8					90-	1			- 1	A	
		9					90-	1				A	
		15430					17-	1				A	11.1
		15432									1	A	TIT
		15435			1		50-					A	
		. 15439					15-	7	1		1	A	
		15442		1		' '	35-	1	1		1	A	1111
1	A922	15451		1		Hi	45-				1	A	
	,,,,,	15453					150-	1		1	1	A	
		H		1 "11			110-					A	
7	1	5			+ - -			1			-	Δ	
1		3		1			162-	1	i			A	1 +
-		15457		1:1		.	95-	1				A	
		1370/		1			30-	ν	-	-	-	п	+

SAL CHLANI

INVESTIGATION: OF "TRUCK EXTENSES" 1963

		CARTAGE			4MOUNT-	1	Sour	K.F. >	EXHIBITS
	DATE	CKF	PATO		4110001	O N	CHECK STUBS	346	
1963		BALFWD			12328 90				
	APR 2	15458			90-	1			A .
	1	9			50-	1			A
		15460			95-	1			A
		1			60-	1			Δ
		2			45-	1./	1		0
		3				1/	1 1		6
1		15466			10-	1/			A
	3	15489				1			A
	-	15490			145-	1			4
		15440			140-	\v/	1-+		h
	1				95-	7	1.1		4
	11	3			70-	V			M
	 				115-	1			A
	 	Н.	ii		50-	14			4
i	+	5			50-	V	+		4
	 	4			90-	V	1.		A
+	1	7			80 -	14			A
	$\parallel +$	8			90-	V		-	<i>A</i>
	 	9			75-	V,			h h
	12	15514			145-	V,	1		A .
	15	15516			50-	V			A
	#	7	- <u>-</u>		162-	IV			A
	# }	8	L. ERHE		95-	1	14		A. B-9
	 	9	J. BATE		60-	1/	1		A. B-9
		15520	S. LOWRY		50-	V	115	`	A, B-9
			B. RINER		90-	V	11	1	A.B-9
	 	2	T. HILE	R	80-	V	V,	. 1	H. B-9
	ļ	3	C. ALEW		90-	V	V		A. B- 9
	 	H	P. MINTO	* * · · · · · · · · · · · · · · · ·	115-	1	V		A, B-9
		5	R. NORIS		7.5 -	V,	14		A. B-9
	19	15546	H. BERK	DESKY	100-	IV.	11		A.8-9
	20	15548	J. CIRAM	nil II	50-	1	1		A.B-9
	23	9	H BER	KOFSKY	145-	IV	1	Ш	A. B-9
1 : 1,	1	15550	S. BERK	OFSKY	135-	V	11		A. B-9
i i		, ,	P. MINT		120-	1	1/		A. B-9
1		2	CALEN		95-	11	1		A.B-9
4	1	3	L. ERH		95-	1	1		A, B-9
		#	B. RIVE		90-	V	V		A. B-9
1		5	R. NOR		75-	1	11		A. B-9
		15556	T. HILL	CONTROL CONTRO	80-	1/	11		A. B-9

SAL CIRALII

INVISTIGATION 0 = "TRUCK" EXTENSES"

Ĭ.			1963	2		3	4
ļ	-	CARMGE			S	OUNCE	S EXHIBITS
	DATE	CK#	PAY TO	AHOUNT	COUNT	STUBS WORK SHEET	
		BALFUD		1569390	1		7777
	APR23		5. LOWRY	34-		/	A 23 9
	1	,	J BATES	60-	V		A.B-9
		15563	B.F. HAYES	65-	1	/	A.B-9
		15568	J. CIRAMI	50-	1	7	A, B-9
	29		H BERKOFSKY	145-	//	1	A, 13-9
		5	A BERKOFSKY	135 -	1	1	A, B.9
	1	4	P. MINTON		1/	/	A. B-9
		7	C. ALEWINE	115-	/	Y)	A, B-9
l T	1	3	L. ERHEN	95-	1	//	A.B-9
1		9	B. RIVERS	95-	V 1	Y	A, B-9
ļi		15580	J. BATES	95-	V/	1	1 A ,B-9
 	+- +	13580	R. NORIZON	7750	/	1	A, B-9
			T. HILER	75-	V	V/	A.B-9
	+ 1	3		80-	V	Y /	A, B-9
	110		K. MITCHELL	2150	V	V/	A, B-9
	HAY2	15615	J. ALERS	25-	V/	V, -	A, 6-9
	4	15617	J CIRAM!	50-	0	V -	A, B-9
	4	15621	H. BERKOFSKY	145-	1	V,	A, B-9
		2	S. BERKOFSKY	135 -	V/	Y	A.B-9
		3	P. MINTON	115-	1	V/	A.B-9
ļ		4	C. ALEWINE	100-	V	V/	A.B-9
	+	5	LERHEN	95-	V	V/	A.B-9
		6	B. RIVERS	95-	V.	Y	A.B-9
	++	7	J BATES	85-	V	1	A, B-9
		8	R. NORIZON	- 28	V	/	A. B-9
		9	T HILER	80-	1	1	A, B-9
		15630	K MITCHELL	1125	1	1	A.B-9
-	13.	15641	H BERKOFSKY	160-	V,	V, .	A.B-9
		2	S BERKOFSKY	135-	1	M.	A , B-9
		3	P. MINTON	115-	1	411	A, B-9
	+ !-	#	C. ALEWINE	76-	V,	V, .	A, B-9
		5	LERHEN	95-	V,	V/	A, B-9
		6	B. RIVERS	95-	V,	V	A . B - 9
		1	T. HILER	80-	V,	VI	A, B-9
		8	E NORIZON .	75-	V	4	A, B-9
-		9 -	J. BATES	70-	V	V	A, B-9
	13	15673	J. CIRAMI	50-	V	V	A, B-9 A, B-9
		15677	H BERKOESKY	145-	1	V	A,B-9
	ļ.,	8	S. BERKOFSKY	135-	V,	1	A, B-9
15.	1 .	15679	P. MINTON	125-	1	JI	A, B-9

SAL CILLAMI

1RS WAM 1961, 62,63

INVESTIGATION OF "TRUCK EXTENSES"

1963

1	1	CARMET			SOUNCES	EXHIBITE
	DATE	CK#F	0.1 ->	HOUNT	CHECK CHECK STUBS SHEET	
-	Mic		PAY TO	-1 -11- 1 1-		7777
	-	DALFWD		1921415		
7.	MAY 20	15680	C ALEWINE	100-	14, 14, 1	A.B-9
-+			L ERHEN	100-		A, B-9
		2	B. RIVERS	100-		A, B.9
		3	J. BATES	70-		A.B-9
		4	T. HILER	80-	1/1/1	A. B-9
		.5	RNORIZON	75-		A, B-9
	+	15693	J. CIRAMI	50-		A.B-9
	-	4	F. LASOLO	75-	V. V.	A. B.9
	27	15704	H BERKOFSKY	145-		A B-9
		5	S. BERKOESKY	135-		A.B-9
	· i i	6	P. MINTON	115-	111	A. B-9
	+1	7	C ALEWINE	100-	111	A. B-9
i.		8	L. ERHEN	100-		A.B.9
	4	9	B. RIVERS	100-		A.B. 9
		15710	J. BATES	70-		A, B. 9
i .			T. HILER	80-		A. B. 9
	_	2	R NORIZSAN	80-		A.B-9
+-	JUNE 1	15733	JCIRAMI	50-	1111	A. 3. 9
1	1	15735	F. LA SOLA	75-	111	A B-9
	3	15743	H BERKOFEKY	160-		A.B-9
	1	4	S. BERKOFSKY	135 -		A. B-9
		5	P. MINTON	120-	7 1	A.B-9
		4	C. ALEWINE	105-	J J	A. B-9
		7	L. ERHEN	100-		A.3-9
		8	B. RIVERS	100-	7 7	A.B-9
	·	9	THILER	64-		A. B-9
		15750	R. NORIZON	80-	7 7	A.B-9
	1	,	A. SCHWARTZ	30-	11 1	0 3 9
		15753	JBATES	110-)	0 3.9
	8	15768	J. CIRAM!	50-	7 7	H. B-9
		15784	H BERKOFSY	160-	11/1	A. B- 7
		5	S. BERKOFSKY	160-	7 7 1	A.B. 7
	11	6	P. MINTON	130-	Y/ Y/	V 28 3
		7	C. ALEWINE	140-	1/1/1	A
		8	L ERHEN	125-	1/1/	A.3-9
		9	B. RIVERS	115-	1/1/	A B-9
-	10	15790	J. BATES	160-	1/11	A 73.9
		,	T. HILER	99-	1/4	ADO
1		15792	R. NORIZON	95-	1/1/	A. B. 9.
1	# 1	737.		73	-V V-1	11. 4

SAL CILAMI

INVESTIGATION. OF TRUCK EXTENSES "

		GARAGE			5	Soun	CET.	EXHIBITS
		7-7-		AHOUNT	7	CK BS	*	
	DATE	CKF	PAY TO	1	JANL	STE	SHE	
1963		BAL FWD		2314815				
	JULE 10	15793	H. SHAW	80-	1	1		A,B-9
		15814	F. LASALA	125-	1	1		A, B-9
		5	A. SCHWARTZ	-28	1	J		A, B-9
		15823	K. MITCHELL	65-	V	V		A. B. 9
	12	15827	R. ROORIGUEZ	9-	V	V		A, B-9
	14	15833	C. NEUMAN	25-	$\sqrt{}$	J		A, B-9
		15837	A. COMMESSO	20-		1		A, B-9
		8	F. LA SOLA	125-	V	1		A, B-9
		15841	J CIRAMI	50-		1		A, B-9
	17	15850	S. BERKOFSKY	160-	J	1		A, B-9
			H. BERKOFSKY	190-		1		A, B-9
	1	2	P. MINTON	130-	V	1		A, 3-9
		3	C. ALEWINE	115-	V	1		A, B-9
		4	LERHEN	130-	V	1		A.B.9
		5	B. RIVERS	125-	V	1		A.B-9
		6	J BATES	135-	1	1		A.3-9
		7	A SCHWARTZ	35 -		1		A.B-9
	. :	3	R. NORIZON	105-	1	1		A. B-9
		15860	T. HILER	105-		1		A, B-9
		1	H ROBINSON	4-218	/	1		A. B-9
i		2	H-SHAW .	3625	1	1		A. B-9
	20	15908	LAPADULA AIR FRT	465	1	/		A.B-9
	21	15913	J HAROLD STANLY	859	1	1		A. B-9
	24	15919	H ROBINSON	6438	1	1		A, B-9
		15920	R. NORIZON	105-	V	1		A, B-9
		1	T HILLER	90-	V	J		A.B-9
- 3		15923	A SHAW	#3-	V	J		A. B-9
		15924	C. SIEGEL	130-		1		A, B-9 A, B-9
		5	H. BERKOFSKY	200-	V	1		A.B.9
		4	S. BERKOFSKY	160-	V			A. 3-9
		7	P. MINTON	130-		1		A. B-9
		8	C ALEWINE	115-	1	1		
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		15930	B. RIVERS	125-	V	1		A, B-9 A, B-9 A, B-9
			J. BATES	135-	V	1		A. R-9
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		5	S. BERKOFSKY	75-	17	1/1	A, B-9		
1		6	C ALEWINE	160-	1/	1//	A.B-9		
		7	B. RIVERS	135-	14	11/1	A, B-9		
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	19	15543	NY GEN'L TIRE INC	20686	V	1		A, B-9
	29	15590	LI RED TRUCK	29.28	L	1	1	A,8-9
		15591	ATLANTIC SERING-WHEEL	5530	1	1		1 6.89
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	i	15606	PENN AUTO RADINION VIDES	23,50		V	11	H, B- 3
1		15607	TOMANG TIRE CO	1058		1		F. B-9
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		15610	TOMANG TIRE	7.09		1		A. B-9
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		15783		TH SERVICE		5202	V	7		H.B-7
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13 IRS WAM 1961, 62,63

NULSTIGATION OF "TRUCK EXPENSES"
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IRS EXAM 1961, 62,63
INULSTIGATION OF "TRUCK EXPLASES"

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3	27	15696	PETTY CASH	4213	1		A. B-9
•	. 24	15699	PETTY CASH	1124	V	1/1	A, 3-9
6	31	15725	PETTY CASH	18705	V		A. B-9
7	JUNE 3	15738	PETTY CASA	2574	1	11.	F1, B-9
8	4	15757	PETTY CASH	14 29	/		A 18-9
9	8	15770	PETTY CASH	6499	/		A, 6. 9
10		15772	PETTY CASH	100,40	/		F. B- 7
11	10	15773	PETTY CASH	138.82	1		14,8-9
12	14	15839	PETTY GASH	136 89	1	1/	A, E-9
13	17	15847	PETTY CASH	1425	/	1/	
14	1	15848	PETTY CASH		1	1/	A, B- 4
15	20	15901	PETTY CASH	975	1	1/1	
6	24	15967	PETTY CASH	18135	1	1	f:, B-9
7	27				1		f. B- 3
	1 3	15969	PETH CASH	23 -	1	1/1	A. B-1
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UNITED STATES DISTRICT COURT EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

Plaintiff,

INDEX OF EXHIBITS

v.

: CIVIL ACTION NO. 73 C 274

SALVATORE CIRAMI, MARGARET CIRAMI, JAMES CIRAMI and MASPETH FEDERAL SAVINGS AND LOAN ASSOCIATION,

Defendants.

 Exhibit A - Check disbursements journal of Air Freight Cargo Co. January 1959-November 12, 1963

 Exhibit B-1 - Check Stub #11511-12011, March 4, 1961-June 24, 1961

3. Exhibit B-2 - Check Stub #12011-12511, June 24, 1961-September 26, 1961

4. Exhibit B-3 - Check Stub #12512-13012, September 26, 1961-December 22, 1961

5. Exhibit B-4 - Check Stub #13013-13513, December 22, 1961-March 27, 1962

6. Exhibit B-5 - Check Stub #13514-14014, March 27, 1962-June 16, 1962

7. Exhibit B-9 - Check Stub #15518-16017, April 16, 1963-August 10, 1963

8. Exhibit B-10 - Check Summary #16019-16028, September 25, 1963-April 18, 1964

9. Exhibit C-1 - Payroll Book 1961

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10. Exhibit C-2
                       Payroll Book 1962
11. Exhibit C-3
                       Payroll Book 1963 (through June 1, 1963)
12. Exhibit D
                       Petty cash vouchers and tapes as follows:
                       1/9/61
                                   5/29/61
                                                 10/2/61
                       1/16/61
                                   6/5/61
                                                 10/9/61
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- 13. Exhibit E Folder Henry Sobel & Co. Insurance
- 14. Exhibit F Folder Frank Derasmo 1961 Gas & Auto Repairs
- 15. Exhibit G Folder Frank Derasmo January 1952 Gasoline & Auto Repairs
- 16. Exhibit H Folder January 1963 Available Bills
- 17. Exhibit I Folder February 1963 Available Bills
- 18. Exhibit J Folder March 1963 Available Bills
- 19. Exhibit K Folder April 1963 Available Bills

20.	Exhibit	L	-	Folder - May 1963 - Available Bills
21.	Exhibit	М	-	Folder - June 1963 - Available Bills
22.	Exhibit	N	-	Folder - Contracts - Available
23.	Exhibit	0	-	Ledger - Dispatch Record April 19, 1961- September 15, 1961
24.	Exhibit	P	-	Trip Sheet - August 1961
25.	Exhibit	0	-	Trip Sheets - September 1961
26.	Exhibit	R	- /	Trip Sheets - January 1963
27.	Exhibit	s	-	Trip Sheets - February 1963
28.	Exhibit	T	-	Trip Sheets - March 1963
29.	Exhibit	U	-	Trip Sheets - April 1963
30.	Exhibit	v	-	Trip Sheets - May 1963

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that copies of the foregoing Affidavits and Index of Exhibits were served upon the parties interested therein by mailing same, postage prepaid on June 30, 1975 to:

William R. Morrow, Jr., Esq., United States Dept. of Justice Tax Division Box 482 Washington, D.C. 20044

Friedland & Masone, Esquires
Attorneys of Record for Maspeth
Federal Savings and Loan Association
69-34 Grand Avenue
Maspeth, New York 11378

Diggs Management Corporation c/o Segal, Werner & Segal, Esquires 1535 Flatbush Avenue Brooklyn, New York 11210

Jacob Zeligfeld 139 Hewes Street Brooklyn, New York 11211

Prudential Insurance Company of America 16 Court Street Brooklyn, New York 11201

Astoria Federal Savings and Loan Association 37-16 30th Avenue Long Island City, New York

WAGMAN, CANNON & MUSOFF', P.C.

Barry D. Gordon

136 East 57th Street New York, N. Y. 10022 Telephone: 753-2900

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United States played office pastage of the Xoal

UNITED STATES OF AMERICA,

Plaintiff,

·against-

EURY AVAILABLE

INO. 73 C 274

SALVATORE CIRAMI, et al.,

Gotober 6, 1975

DeSendancs.

MEMORANDUM and ORDER

BISUCHHAUSEN, D. J.

The defendants, Salvatore Cirami and Margirett Cirami, move for an order, pursuant to Rule 60(b)(6) of the Federal Rules of Civil Procedure, vacating the judgment entered in favor of the plaintiff, United States of America, on June 12, 1975, in the amount of \$270,792.43, tegether with statutory interest.

This suit was commenced on February 28, 1973 to reduce a neveral and joint income tax assessment to judgment, to declare certain conveyances fraudulent, to foreclose the federal tex lien against the property, and

for a personal judgment against the transferer.

All parties from the inception of this suit appeared by councel. Subsequently, the plaintiff moved on December 23, 1973, for summary judgment. There was no opposition submitted, and on June 12, 1974, judgment was entered as a result of an order of this court dated March 18, 1974, with notice to all parties. Subsequently, there were substitutions of attorneys, depositions were scheduled, and finally the texpayers were deposed. Investigations subsequently disclosed additional transfers, and the plaintiff then moved successfully, ex parte, for injunctive relief preventing any further transfers which would cause irreparable damage to the plaintiff.

At the outset it is to be noted that a motion pursuant to Rule 60(b)(6) contains two important qualifications that must be satisfied, i.e. that it be based on some reason other than those stated in the first five subdivisions, and secondly, the reason urged for relief must be such as to justify it.

The court assumes that the first qualification has been met, and will determine whether the reason be such as to justify relief. The time to re-argue or appeal

from the judgment has long expired. It is well settled that a motion pursuant to this Rule cannot be used as a substitute for appeal. Frank v. New Amsterdam Casualty Co., 27 F.R.D. 253. Furthermore, short of exceptional and compelling circumstances, a party will not be granted relief from a judgment even though relief from the judgment right have been obtained had an appeal been taken. Movernann v. United States, 340 U.S. 193. See also Loucke v. United States, 21 F.R.D. 305 and the cases cited therein.

pursuant to Rule 60(b)(6). The motion must be made within a reasonable time, taking into consideration all the relevant circumstances of the particular case. In the case at bar, among other circumstances, the judgment was entered on June 12, 1974, and the motion to vacate was filled on May 1, 1975. The court has previously noted that at all times, every party was represented by counsel, who received notice of said entry of judgment.

The party invoking Rule 60(b)(6) must show a meritorious claim or defense. Sebastiano v. United States, 103 F. Supp. 278, affirmed 195 F.2d 184. See also Beshear

v. Weinmapfel, 474 F.2d 127(1973), and Poore's Federal Fractice, 2nd Ed. Vol. 7, pages 339-387.

It is settled that federal tax assessments are presumed correct, and the burden of proof that such assessments are incorrect rests upon the taxpayer.

United States v. Lease, 346 F.2d 696. The taxpayers here failed to overcome this presumption. As a matter of fact the defendants were convicted of attempted evasion of taxes and aiding in the preparation of false tax information returns. United States v. Cirami, 510 F.2d 69, certiorari denied 421 U.S. 964.

The court has reviewed the entire case history and concludes that the motion lacks merit in that the requirement of extraordinary circumstances has not been met to permit relief pursuant to 60(b)(6). Also, counsel has waited almost one year before moving for this relief, and under such circumstances has not moved within a reasonable time as mandated by this Rule.

The motion is denied.

It is so ordered.

Copies hereof will be forwarded to the attorneys for the respective parties.

listre Buckling.

ONLY COPY AVAILABLE

UNITED STATES DISTRICT COURT EASTERN DISTRICT OF MEN YORK

UNITED STATES OF AMERICA,

Plaintiff, :

-against-

: No. 73 C 274

SALVATORE CIRAME, et al.,

October 6, 1975

Defendants. :

MEMORANOUM and ORDER

BRUCHHAUSEN, D. J.

The plaintiff moved for various relief as indicated in its notice of motion dated and filed May 16, 1975.

There being no opposition submitted, the motion is in all respects granted.

It is so ordered.

Copies hereof will be forwarded to the attorneys for the respective parties.

Limited Action Linear Senior U. S. D. J.

UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF NEW YORK

File Number 73 C 274

UNITED STATES OF AMERICA.

10-10-75

Plaintiff,

v.

SALVATORE CIRAMI, MARGARET CIRAMI,
JAMES CIRAMI, MASPETH FEDERAL SAVINGS
AND LOAN ASSOCIATION, NANCY CIRAMI,
DIGGS MANAGEMENT CORP., JACOB
ZELIGFELD, PRUDENTIAL INSURANCE
COMPANY OF AMERICA, ANGELA CIRAMI and
ASTORIA FEDERAL SAVINGS AND LOAN
ASSOCIATION.

JOINT NOTICE OF APPEAL

Defendants.

Notice is hereby given that SALVATORE CIRAMI and MARGARET CIRAMI, defendants above named, hereby appeal to the United States Court of Appeals for the Second Circuit from the order of the Honorable Walter Bruchhausen, United States District Judge, Eastern District of New York denying the motions of SALVATORE CIRAMI and MARGARET CIRAMI, pursuant to Rule 60(b)(6) of the Federal Rules of Civil Procedure, to vacate summary judgment entered against them, which order

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was entered on the 6th day of October, 1975.

Dated: October 8, 1975

New York, New York

WAGMAN, CANNON & MUSOFF, P.C.

Attorneys for Defendant,

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